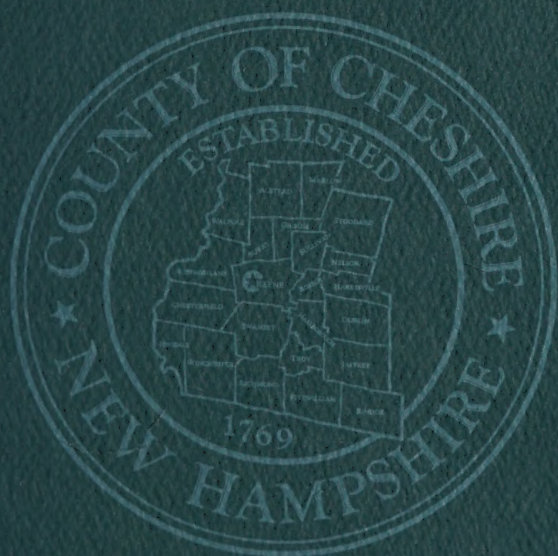


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REPORT  
OF THE  
OFFICERS  
OF  
CHESHIRE COUNTY

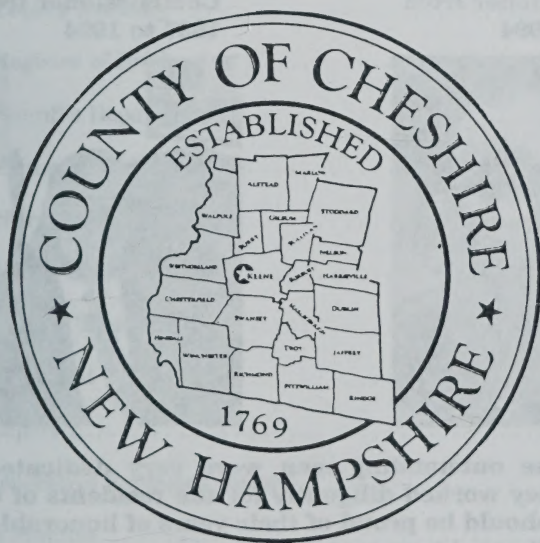


For The Year  
Ending December 31, 1994



# Annual Reports

of the Commissioners, Treasurer  
and other County Officials



**CHESHIRE COUNTY  
NEW HAMPSHIRE**

# DEDICATION

Fiscal Year 1994

## CHESHIRE COUNTY ANNUAL REPORT

This FY 94 Annual Report is dedicated to two former County Commissioners, David G. Adams of Westmoreland and Dale E. Thompson of Rindge.

Mr. Adams was  
Commissioner from  
1977 to 1994



Mr. Thompson was  
Commissioner from  
1987 to 1994



Both of these outstanding men were very dedicated public servants. They worked diligently for the residents of Cheshire County and should be proud of their years of honorable service and outstanding achievements.

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## **CHESHIRE COUNTY OFFICERS**

### **COMMISSIONERS**

David G. Adams, Westmoreland  
Gregory T. Martin, Keene  
Dale E. Thompson, Rindge

### **ASSISTANT TO THE COMMISSIONERS**

Ellen DeYoung, Swanzey

### **TREASURER**

Roger Conway, Swanzey

### **ATTORNEY**

David S. Park, Keene

### **ASSISTANT COUNTY ATTORNEYS**

Bruce E. Reynolds, Peterborough  
William M. Albrecht, IV, Keene

### **SHERIFF**

William F. Moffitt, Keene

### **CLERK OF SUPERIOR COURT**

Stillman D. Rogers, Richmond

### **JUDGE OF PROBATE**

Peter S. Espieffs, Keene

### **REGISTER OF PROBATE**

Elizabeth Minkler, Keene

### **REGISTER OF DEEDS**

Evelyn S. Hubal, Keene

### **HUMAN SERVICES ADMINISTRATOR**

Mimi Barber, Keene

### **MEDICAL EXAMINER**

Charles E. Schofield, Keene

### **SUPERINTENDENT OF FARM, MAPLEWOOD HOME**

Patrick McManus, Westmoreland

### **DIRECTOR OF NURSING SERVICES**

Bonnie Carroll, Alstead

### **PHYSICIANS OF MAPLEWOOD NURSING HOME**

Barry L. Stern, M.D., Keene  
George Idelkope, M.D., Hinsdale

### **SUPERINTENDENT OF JAIL**

Richard N. Van Wickler, Westmoreland

**CHESHIRE COUNTY DELEGATION  
1995 - 1996**

|                    |                                                                                                                                                   |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>District 1</b>  | Paul A. McGuirk, 9 Pine Street, N. Walpole, 03609                                                                                                 |
| <b>District 2</b>  | John J. Laurent, 603 River Road, Westmoreland 03467<br>Joseph Feuer, PO Box 129, Marlow 03456                                                     |
| <b>District 3</b>  | Wanda McNamara Box 189, W. Chesterfield 03466                                                                                                     |
| <b>District 4</b>  | Robert Delano, PO Box 101, Hinsdale 03451-0101                                                                                                    |
| <b>District 5</b>  | Irene Pratt, 66 Clark Road, Winchester 03470                                                                                                      |
| <b>District 6</b>  | Edwin O. Smith, PO Box 53, Hinsdale 03451-0053                                                                                                    |
| <b>District 7</b>  | William Riley, 55 Tolman Pond Rd. Marlborough 03455-5601                                                                                          |
| <b>District 8</b>  | Daniel Burnham, PO Box 496, Dublin 0344-0495<br>Stephen G. Avery, PO Box 495, Dibiom 0344-0495                                                    |
| <b>District 9</b>  | Charles Royce, 113 Mountain Rd., Jaffrey 03452<br>Joseph P. Manning, 247 Old Peterborough Rd., Jaffrey 03609                                      |
| <b>District 10</b> | John B. Hunt, 15 Sunridge Rd., Rindge 03461-9558                                                                                                  |
| <b>District 11</b> | Stacey Cole, PO Box 55, W. Swanzey 03469<br>Myron Steere, 12 Sawyers Crossing Rd., Swanzey 03469                                                  |
| <b>District 12</b> | Barbara Richardson, 101 Morgan Rd., Richmond 03470                                                                                                |
| <b>District 13</b> | Katherine Metzger, PO Box 133, Fitzwilliam 03447                                                                                                  |
| <b>District 14</b> | Benjamin De Pecol, 61 Hyde Street, Keene 03431                                                                                                    |
| <b>District 15</b> | Ronald Russell, 74 Beech Street, Keene 03431                                                                                                      |
| <b>District 16</b> | Thayer Kingsbury, 189 Court Street, Keene 03431                                                                                                   |
| <b>District 17</b> | Robert Wollner, 128 School Street, Keene, NH 03431                                                                                                |
| <b>District 18</b> | Timothy Robertson, Daniels Hill Road, Keene 03431                                                                                                 |
| <b>District 19</b> | Richard Champagne, 18 Fox Circle, Keene 03431<br>Richard Doucette, 3 Finch Street, Keene 03431<br>Margaret A. Lynch, 363 Chapman Rd., Keene 03431 |

## COUNTY COMMISSIONERS ANNUAL REPORT 1994

To the Citizens of Cheshire County:

The year of 1994 was a very active one for the Board of Commissioners with the end of the year marking the departure of two experienced and distinguished commissioners: Dale Thompson, after a tenure of eight years on the Board and David Adams, after a tenure of eighteen years on the Board. Cheshire County residents have been fortunate to have had such dedicated individuals such as Mr. Thompson and Mr. Adams in the position of County Commissioner for so many years. Their presence on the Board of Commissioners will be sorely missed.

The year began with the election of the following officers: Dale Thompson, Chairperson, David Adams, Vice Chairperson, and Gregory Martin, Clerk. The annual budget passed by the County Delegation in March 1994 provided for a total expenditure of \$15,525,068, up 6.2% from the previous year budget. The increase in expenditure occurred primarily in the areas of human services programs, labor related expenses at the county nursing home, and the increase of personnel at the county house of corrections. Taxes raised from our city and towns funded this increase in expenditure, however, the Commissioners were able to refund approximately \$563,000 later in the year in an effort to provide property tax relief for Cheshire County residents. The Commissioners have continued to strive to provide quality services to county residents at the most cost-effective price.

Maplewood Nursing Home, located in Westmoreland, continued to operate efficiently and effectively in providing skilled nursing home care to our county residents. In addition to the usual effort to maintain innovative programs within the facility, Patrick McManus, our nursing home administrator, and his staff sought other ways to expand the county's role in the care of the disabled and the elderly. During the year, the county sought and won a bid to provide dietary and housing services to 34 congregate housing units located in Keene, collaborated with the local YMCA in an effort to establish wellness programs for elderly in the community, and initiated discussions with other health care providers in the area to develop joint educational programs for staffing. An intergenerational program was established between Westmoreland Elementary School children and Maplewood residents.

Earlier in the year, the Commissioners created a committee in order to study the operation of the County Farm and to develop alternative uses for the farm land and buildings located at Maplewood Complex in Westmoreland. The

Farm Study Committee submitted its report to the Commissioners in September 1994, conclusively supporting the continuation of the dairy farm and suggesting changes to increase the farm's efficiency. With the approval of the Commissioners, the county staff have already incorporated those recommendations into the farm's daily operation. The Commissioners have continued to monitor other aspects of the county farm, including financial reporting and diversification of those farm activities generating income.

At the beginning of the year, the Cheshire County House of Corrections experienced several newsworthy events including a riot and an escape by three inmates and a self-mutilation by another inmate. The escapees were quickly apprehended and the inmate with the self-inflicted wound received immediate medical attention. On the more positive note, House of Corrections standard operational procedures have been streamlined and improved, including one of early notification of local residents regarding disturbances at the prison. The County Commissioners and the County Delegation voted to increase the manpower available at the House of Corrections so that the shifts are more effectively covered. The age of computerization has arrived at the House of Corrections with the addition of a new computer and printer and with future plans for a network of terminals at key stations. The House of Corrections continues to attract a dedicated group of volunteers who provide a wide variety of activities to the inmates including such programs that allow inmates to improve decision making, to control substance and alcohol abuse, and to obtain high school diplomas or more.

The Commissioners initiated several building and plant improvement projects during the year. The Courthouse in Keene received a new handicapped entrance on Winter Street side and construction began on a new marital courtroom on the first floor where the old Cheshire County Registry of Deeds was once housed. Progress continued on the expansion of the waste water treatment plant at the Maplewood Complex in Westmoreland. Engineers finished the final design plans and actual construction on the project was put out to bid.

The Commissioners would like to express their appreciation to all the department managers and all the county employees who have made this year a successful one for Cheshire County. Without our highly qualified and dedicated group of county employees, we would have a much more difficult task. Thank you for all your hard work.

**CHESHIRE COUNTY ATTORNEY**  
**ANNUAL REPORT**  
**1994**

As County Attorney for the County of Cheshire, I herewith submit the report of the Cheshire County Attorney's Office for the year ending December 31, 1994.

Case dispositions for the year 1994 are as follows:

| <u>CATEGORIES</u> | <u>NO.OF NEW<br/>CASES</u> | <u>NO. OF CASES<br/>DISPOSED OF</u> |
|-------------------|----------------------------|-------------------------------------|
| Felonies          | 132                        | 85                                  |
| Misdemeanors      | 29                         | 32                                  |
| Violations        | 0                          | 0                                   |
| Other             | 13                         | 11                                  |
| Re-entries        | <u>100</u>                 | <u>113</u>                          |
|                   | 274                        | 241                                 |

The County Attorney's Office is responsible for prosecuting Felony Offenses which have been committed in Cheshire county and Misdemeanor Offenses which have been appealed from one of the District Courts in Cheshire County. The County Attorney and his assistants review matters submitted for consideration from all of the area law enforcement agencies, prepare matters for presentation to the Grand Jury, handle all of the Pretrial Motions in conjunction with the matters in which Indictments have been returned, and finally convened to hear those cases in the Cheshire County Superior Court. The office also assists local Law Enforcement with the prosecution of particularly complex or unusual misdemeanor matters in the District Courts. and gives those Law Enforcement agencies appropriate guidance during the formal investigation stage of a matter which may ultimately be referred to the office for review and consideration as a matter to be presented to a Grand Jury.

Besides the formal prosecutorial functions outlined above, the Cheshire County Attorney's Office also lends it's support to activities and agencies devoted to reducing crime and particularly reducing the incidence of Domestic Violence and assaultive behavior in the Community. Following a State wide conference on Domestic Violence Counsels were created throughout the State to educate the public concerning the nature of Domestic Violence, inspire elementary age and high school age students to seek non-violent means of conflict resolution, and to effect multi-disciplinary approaches to intervention concerning those situations and individuals who are beyond the formative educational svstem. Currently the County Attorney is serving as Co-Chair of the Keene Domestic Violence Counsel which has enlisted a membership which cuts across virtually every profession and discipline and which has

already held two public forums for general educational out-reach programs concerning Domestic Violence. The Counsel and it's subcommittees are presently engaged in activities and projects designed to implement the larger goals enumerated above.

The County Attorney's office is still extremely pro-active in the area of Victim services and assistance. Through the individual efforts of the attorneys in the office coupled with the professional assistance and expertise of the County Victim/Witness Coordinator Carolyn Kennedy, victims of all types of offenses, but primarily those individuals who have been most physically or emotionally impacted by the crime perpetrated against them, are constantly and consistently informed about the progress of pending cases in which they are involved, and are encouraged to participate in the disposing of those cases, consistent with the prosecutor who is handling the case. This year once again, I am pleased to report that a large number of the victims and their families served by the Office of the Cheshire County Attorney have been impressed and pleased enough with the level of individual attention and service provided to them by every member of my staff that they have taken the time after their case has been disposed of to send thank you cards to the office simply acknowledging the trust and comfort they had experienced while their case was being worked on. Just as we do with victims, witnesses and police and law enforcement personnel from around the County, we invite any member of the public to drop by, the office or give us a call in the even they have a general or specific question about the duties and functions of the County Attorney and the County Attorney's office.

Respectfully submitted,

---

David S. Park, Esquire  
Cheshire County Attorney

CHESHIRE COUNTY  
REGISTRY OF DEEDS  
Annual Report 1994

To the Honorable Board of County Commissioners  
and Citizens of Cheshire County

As Register of Deeds of Cheshire County, I hereby submit my annual report for year ending December 31, 1994.

The staff consisted of 6 full time employees and 1 part timer in 1994. Four of the staff people were now doing multiple jobs. Two new employees were learning the fast pace of the recording process and the many other functions required to keep the public records accessible to all users.

In July, the office was rearranged for efficiency due to the growth in some areas. The plan area was now saturated with plans that had been recorded. Looking to 1995, it was evident that roller shelving for the deed books would be filled to capacity.

11728 documents were recorded in 1994 and the \$302740 was turned into the County in recording fees and the State of New Hampshire received \$1,247,013 in transfer tax.

County Government week with the Middle School students was again a huge success. The students were interested and wanted to learn more. As in previous years, several returned to do research on their homes.

The Registry of Deeds wishes to thank the Board of Commissioners and Ellen DeYoung for their help. A special thank you to Dale Thompson for his service to the County and the Registry of Deeds. He was always available and fair in all the dealings this office had with him. We wish both he and Doris a happy retirement.

Respectfully submitted

A handwritten signature in cursive script, appearing to read 'Evelyn S. Hubal', written in dark ink.

Evelyn S. Hubal.  
Register of Deeds

## **CHESHIRE COUNTY SHERIFF'S DEPARTMENT ANNUAL REPORT 1994**

To the Honorable Board of County Commissioners and the Citizens of Cheshire County:

To the Honorable Board of County Commissioners and the Citizens of Cheshire County.

This is the first time I have held an elected position and the method of gaining the position was a series of unusual events for me. First, the previous Sheriff resigned unexpectedly and I was appointed by a panel of Superior Court Judges to be the Commissioner to fill the unexpired term of the Sheriff. Next were the Primary and the General Elections. Between the Primary and General Elections, I suffered a heart attack and I was fortunate to have my heart stop in the presence of the hospital emergency room staff and doctor. While I was in the hospital, my budget hearing for 1995 was moved up to within a week of my release.

From May 27, 1994, the date of my initial appointment, I started concentrating my effort on increasing the visual image of the Sheriff's Dept. and increasing the potential of the deputies.

I increased the visual image of the department by the marking on the new cruisers and one of the older ones. By removing equipment from the retiring cruisers and making installations into the newer ones on my own time, I was able to save enough money to have the older retained cruiser's paint changed to match the newer ones as well as having identical side and trunk markings. I believe this is the first time the deputies have ever received compliments about their cruisers. This improved their morale. One of our cruisers was invited and participated in the Veteran's Day parade in Swanzezy.

The new image of the cruisers also contributes to highway safety and crime prevention by their presence in places where no law enforcement is present and enhances those existing law enforcement presence, on the back roads, main roads, and rural areas through the twenty-two towns and the city of Keene.

The deputies' individual potential was improved by increased training. Each year, each deputy is required to re-qualify with his/her side arm as well as with a 12 ga. shotgun. In addition, every two years, they are required to re-qualify or become re-certified for the use of Oleoresin Capsicum Spray (a pepper spray that replaces tear gas). It is important to the safety of the deputies to maintain this certification and to have this as a defensive tool in the spectrum

of use of force. Each deputies' canister had to be replaced this year because the previous canister contents included alcohol which made the spray flammable. The replacements were supplied by Casco International Inc., Fitzwilliam, NH, and they gave us additional canisters so that we were able to supply the deputies and those qualified bailiffs and still have some extra.

In addition to that required training, each deputy is required to obtain four hours of class room training in the use of force and another eight hours of in-service training on any law enforcement topic to maintain their State Certification (license) with the N.H. Police Standards and Training.

Each full and part-time deputy received at least the minimum training. Five full time deputies received between 50 and 120 hours of further training to increase their potential. Previously, minimal training was the standard and some was of no use except to meet the required training. This additional training was accomplished by use of part-time deputies on occasion and having myself participate in transport duties, making the time available for the deputies to be free to attend the classes. Whenever possible, classes offered by the Police Standards and Training or other sources that were FREE were selected.

In December, I filled the one vacancy with a uniformed deputy and was fortunate to get a person who had already graduated from the Police Academy, saving the twelve weeks usually required. We had no funds in the uniform budget to outfit him so I spent over \$700 of my personal funds while he used \$500 of his own to purchase his side arm. In further image improvement, I ordered and paid for a new badge for each full time deputy at a cost of over \$500. The new badge is the traditional Sheriff's star. The department owns only one presentable badge. Any others had been purchased by the deputies and were getting worn.

In 1995, I intend to continue to improve the training and education of the deputies and make safety improvements as funding allows. At the present, so far this year, one deputy will have 80 hours accumulated and other deputies have training scheduled.

In 1995, I intend to have the deputies become more involved in the direction of the department as well as make contributions in the development of Standard Operating Procedures, the back bone of any law enforcement agency.

Our department has been invited to participate in a county wide program called TRIAD which has been successful in other parts of the country. The program is an effort to help older citizens not become victims of crime and if

they are, to encourage them to report it and seek prosecution. The local effort is being led by the Keene Senior Citizens, Susan Bussiere and is just starting to take root. It has been well received and successful in Franklin County, the Greenfield, MA. area.

Regretfully, I expect that we will be losing one of our more experienced deputies in the next couple of months as he has been selected to become the first full time Chief of Police in the Town of Walpole. Although it is a loss to us, it is also a compliment to our department. I already have two possible fully trained and State certified people available so there should be little or no interruption of services. Of the six deputies I have, five are also part time officers in one of the County towns. In addition, one part time deputy is also a part time officer in one town, while another part timer is a part time officer in Keene.

I have sworn in three police officers who are paid and managed by other agencies to perform in the Drug Task Force. By the nature of the requirements of their work, their names won't appear anywhere.

In 1995, I intend to make it known that the Cheshire County Sheriff's Dept. is not just a paper service of the courts but that this service is important and carries with it a great deal of responsibility and frequently danger equivalent to any other law enforcement task. I also intend to make it known that our prisoner/detainee transport is equally if not more dangerous than most law enforcement tasks. In addition, this service reduces the cost of law enforcement in all the communities within the county and relieves those agencies of responsibilities and makes them free to provide protection in their communities rather than removing them for purposes of prisoner/or detainee transports. All of these prisoner/detainee transports are people who are going to or from jails or prisons and someone has passed judgement on them deeming them to be persons who need to be in those places. Our reputation for having the best and most experienced death investigations has become known among the towns through our assistance to the County Medical Examiner and to town law enforcement agencies.

I hope that in the coming year, the Sheriff's Department will become more recognized as a public service organization and the County Government's Law Enforcement Agency. I hope that it will be recognized that not all public service generates revenue and that the benefits are not always tangible or immediately recognized. Although we generate revenue that counters our budget cost, most of our services don't immediately furnish tangible savings. The prisoner/detainee transports saves town and city police money as does our subpoena service and the transportation of mental patients. Our death

investigations have saved lives and prevented further injuries as well as relieved emotional problems for survivors. Most of these have no direct dollar value which seems desirable to relate services to. Even our increased visibility or law enforcement presences saves the tax payers on automobile insurance as well as being a crime prevention factor.

Please find attached, a summary of our 1994 activity statistics. In reviewing the stats, keep in mind that not all of our activities get recorded and that those noted, they total about 6,000 incidents of services.

Respectfully,

Douglas K. Fish, Sheriff

## Cheshire County Sheriff's Department

Continued

TRANSPORTS - 1994

| From                                | To                                           |              |
|-------------------------------------|----------------------------------------------|--------------|
| Cheshire County House of Correction | Keene PD                                     |              |
| " " " "                             | Keene DC                                     | 392*         |
| " " " "                             | (relay) White River, VT                      | 1            |
| " " " "                             | Monadnock Family Services                    | 1            |
| " " " "                             | Ches. Cty. Superior Court                    | 275          |
| " " " "                             | Jaffrey/Peterborough District Court          | 33*          |
| " " " "                             | Troy Police Department                       | 2            |
| " " " "                             | Cheshire Medical Center                      |              |
| " " " "                             | Hitchcock Clinic Keene or a Dentist          | 29           |
| " " " "                             | To State Prison                              | 28           |
| " " " "                             | (relay) for Jaffrey Court to Route 124       | 26*          |
| " " " "                             | State Prison Psyc Unit                       | 4            |
| " " " "                             | (relay) Peterborough for Hillsborough County | 3            |
| " " " "                             | Goffstown Prison for Cheshire Cty Superior   | 4            |
| " " " "                             | (relay) Hartford Conn                        | 1            |
| " " " "                             | Sullivan County Jail                         | 1            |
| " " " "                             | Marathon House                               | 1            |
| Keene District Court/Keene PD       | Cheshire County Jail                         | 250*         |
| " " " " "                           | NH State Prison                              | 7            |
| " " " " "                           | NH State Hospital                            | 1            |
| " " " " "                           | Marathon House                               | 2            |
| Goffstown Prison                    | Keene District Court                         | 1            |
| Maplewood Nursing Home              | Keene District Court                         | 1            |
| Keene Police Department             | Monadnock Family Services                    | 1            |
| Jaffrey/Peterborough District Court | Cheshire County Jail                         | 25*          |
| CC Sheriff's Dept/CC Superior Court | NH State Prison                              | 99           |
| " " " " "                           | Cheshire County Jail                         | 212          |
| " " " " "                           | Monadnock Family Services                    | 1            |
| " " " " "                           | NH State Prison/Psyc Unit                    | 6            |
| " " " " "                           | (relay) White River VT                       | 1            |
| " " " " "                           | Hitchcock Clinic                             | 4            |
| " " " " "                           | Goffstown Prison                             | 4            |
| " " " " "                           | (relay) Route 124/JPCD                       | 1            |
| Rindge Police Department            | Cheshire County Superior                     | 1            |
| Valley Street Jail                  | Cheshire County Superior                     | 1            |
| Involuntary Committals (various)    | NH State Hosp/Philbrick Elliott Hospital     | 41           |
| Extraditions from out of state      | Cheshire County Jail                         | 5            |
| Troop C - State Police              | Cheshire County Jail                         | 5            |
| Cheshire County Fairgrounds         | Cheshire County Jail                         | 5            |
| Sub Total Page One of Two           |                                              | <u>1,475</u> |

\*Keene Police Department/Keene District Court/Jaffrey-Peterborough District Court hold and handle various towns in the County and do not necessarily reflect Keene and Jaffrey only in the totals

TRANSPORTS - 1994

| From                                   | To                       |              |
|----------------------------------------|--------------------------|--------------|
| Balance Forward Page One of Transports |                          | 1,475        |
| Peterborough Plaza                     | Jaffrey/Peterborough DC  | 1            |
| (relay for Hillsborough County)        |                          |              |
| Goffstown Prison                       | Jaffrey/Peterborough DC  | 1            |
| Cheshire Medical Center                | Cheshire County Jail     | 1            |
| Hitchcock Clinic                       | Cheshire County Jail     | 4            |
| various dentists                       | Cheshire County Jail     | 9            |
| Marathon House                         | Cheshire County Jail     | 1            |
| Valley Street Jail                     | Cheshire County Jail     | 1            |
| Winchester Police Department           | Cheshire County Jail     | 2            |
| Rindge Police Department               | Cheshire County Jail     | 1            |
| Swanzey Police Department              | Cheshire County Jail     | 3            |
| White River Junction                   | Cheshire County Jail     | 1            |
| (relay for Grafton County)             |                          |              |
| Milford District Court                 | Cheshire County Jail     | 1            |
| Route 10 (relay)                       | Cheshire County Jail     | 1            |
| Goffstown Prison                       | Cheshire County Jail     | 1            |
| NH State Prison                        | Cheshire County Superior | 87           |
| NH State Prison                        | Cheshire County Jail     | 12           |
| NH State Prison                        | Keene District Court     | 4            |
| Total Page Two of Two                  |                          | <u>1,606</u> |

The following is a summary of cases investigated, arrests made, etc., during 1994 by the Cheshire County Sheriff's Department.

| INVESTIGATIONS                      |            | ARRESTS                                        |               |
|-------------------------------------|------------|------------------------------------------------|---------------|
| Aggravated Felonious Sexual Assault | 3          | Accomplice Commit Theft by Unauthorized Taking | 1             |
| Assist Other Police Departments     | ---        | Accomplice to Commit Theft                     | 1             |
| Missing Persons                     | 2          | Aggravated Felonious Sex Assault               | 2             |
| Letter Bombs                        | 1          | Attempted Murder                               | 1             |
| Robberies                           | 4          | Bad Checks                                     | 2             |
| Burglaries                          | 1          | Burglary                                       | 2             |
| Receiving Stolen Prop.              | 1          | Conspiracy to Commit Theft                     | 2             |
| Drugs                               | <u>18</u>  | Contempt                                       | 1             |
| Total Assists                       | 27         | Drug Possession                                | 2             |
| Attempt to Locate Person            | 1          | Drug Sales / controlled drug                   | 1             |
| Attempted Murder                    | 1          | Drugs/poss with intent to sell                 | 1             |
| Burglary                            | 1          | Fugitive from Justice                          | 1             |
| Complaint/contempt                  | 1          | Other Assaults                                 | 2             |
| Department Information              | 1          | Sexual Assault                                 | 1             |
| Drug Allegations                    | 1          | Theft/unauthorized taking                      | 3             |
| Escape from Custody                 | 1          | Violation of Probation                         | 3             |
| Failure to Pay Fine                 | 2          | Equity Capias (Superior Court)                 |               |
| 1st Degree Domestic Assault         | 1          | failure to appear                              | 15            |
| Forgery                             | 1          | violation                                      | 3             |
| Fugitive from Justice               | 4          | show cause                                     | 48            |
| Interference with Custody           | 1          | Total Equity                                   | 66            |
| Issuing Bad Check                   | 2          | District Court - small claim                   |               |
| Recovery of Stolen Property         | 1          | Avoidance of Service                           | 2             |
| Refusal to Testify (Cty Attorney)   | 2          | Continuance                                    | 1             |
| Sexual Assault                      | 1          | Failure to Appear                              | 69            |
| Stalking                            | 1          | Violation Order                                | 115           |
| Theft                               | 1          | Total                                          | 187           |
| Theft by Credit Card                | 1          | Total Arrests                                  | <u>279</u>    |
| Theft by Deception                  | 1          |                                                |               |
| Untimely Deaths                     | ---        | TRANSPORTS                                     | <u>1,606*</u> |
| Natural                             | 6          | (see attached breakdown)                       |               |
| Accidental (fire)                   | 1          |                                                |               |
| Suicide                             | <u>4</u>   |                                                |               |
| Total                               | 11         |                                                |               |
| Violation of Court Order            | <u>1</u>   |                                                |               |
| Total Investigations                | <u>68</u>  |                                                |               |
| CIVIL PROCESS SERVED                | 3,685      |                                                |               |
| Subpoenas served for County         |            |                                                |               |
| Attorney's Office                   | <u>423</u> |                                                |               |
| Total Process Served                | 4,108      |                                                |               |

\*transports listed are from pick up to destination

HUMAN SERVICES DEPARTMENT  
ANNUAL REPORT 1994

To the Honorable Board of Commissioners and Citizens of Cheshire County:  
As Human Services Administrator for Cheshire County, I hereby submit my  
report for the year ending December 31, 1994.

The Human Services Department is responsible for meeting the needs of the elderly, the disabled, the infirm, and the youth of the county who qualify for certain state mandated programs.

For those individuals receiving monetary assistance, the cost of these programs is shared with the state on a 50-50 basis. This year approximately 593 persons received payments at a cost of \$401,111 to the County.

The cost of those individuals residing in nursing homes and eligible for the Medicaid Program is split three ways, with the federal share being 50%; state share being 19.45%; and county share being 30.55% after deduction of any personal income available to the resident. The county expended \$3,146,160 as its share of the costs for approximately 473 individuals during 1994.

The county shares with the Division for Children and Youth Services the costs of certain court-ordered services provided to the juvenile and/or family at a 25% (county) 75% (state) ratio. Some of these services include: foster homes, residential treatment facilities, confinement at the Youth Development Center, in-patient psychiatric facilities, legal counsel, transportation, diagnostic evaluations, counseling, parent aide, respite services, intensive tracking and supervision, and medical and dental care. During 1994, there were 325 active cases (cases involving payment/expenses) and the cost to Cheshire county totalled \$848,259.

For the last few years, the ten counties within the state have been receiving monies from the Division for Children and Youth Services known as 5% Incentive Funds which are used to fund programs at the local level designed to prevent out-of-home placement of juveniles. Toward the end of 1994, we received approximately \$135,000 in 5% Incentive Funds. Awards were made to the following agencies to fund programs during 1995: Monadnock Family Services (community-based program designed to provide parent education and support groups for parents of young children, as well as parents of pre-teens and adolescents); Juvenile Conference Committee (court diversion of first-time, non-violent offenders); Home Health Care and Community Services (respite services to poverty-level "at risk" families); RISE (early intervention program

serving developmentally delayed children ages 0-3); Earn-It (victim restitution program which arranges work situations for juvenile offenders, ages 12-18, to enable the youthful offender to pay for damages he has caused and to make amends with the community); Monadnock Family Services Challenge Program (a two-pronged program providing adventure-based counseling for "at risk" youth, as well as providing children of dysfunctional families the opportunity to use music as a medium for emotional expression and an outlet for creative energies); Antioch Psychological Services Center (a program providing intensive team-based psychosocial intervention to families considered to be "at risk"); Cheshire County Mediation Program (providing parent-child mediation to families); Winchester Elementary School (parenting program); Southwestern Community Services (prevention program); All-R-Kids Family Center; and The Keene- Inter Agency Team.

The County Human Services Department remains a vital link between the courts, the Division for Children, Youth and Families, and the providers of services for children, youth and families.

Respectfully submitted,

Mimi Barber  
Human Services Administrator

**MAPLEWOOD NURSING HOME**  
**COUNTY FARM, ANNUAL REPORT 1993**

I respectfully submit the annual report of the Cheshire County Maplewood Nursing Home and County Farm for the period of January 1, 1994 through December 31, 1994.

As we reflect upon 1994, certain trends continue to manifest themselves in services to Cheshire County's long-term care residents at Maplewood. More treatments, more special care plans and heavier resident case loads for Registered and Licensed Nurses and the Certified Nursing Assistants were evident. The degree of confusion and aggressive behavior on the special care unit {Floor III}, further challenged Maplewood's professional nursing staff. Factors such as family satisfaction, resident complaints, numbers of nosocomial infections, frequency of skin areas, etc., indicate that Maplewood maintains a high level of resident care. Nursing Services have been extended to the Department of Corrections to provide physical assessments for inmate/detainee population. The Corrections Nursing Supervisor continue to coordinate the medication administration program, supervise evening/weekend nurses, carry out TB testing and infection control program.

The **Admissions Committee** are more acutely attuned to potential candidates and their needs that could over-tax Maplewood's ability to give quality care. Registered nurse(s) visited prospective residents at the hospital, other nursing homes, or private residence(s), as necessary, to assess the individual's condition and to determine appropriate placement. Maplewood Nursing Home can only expect more seriously ill admissions and subsequently, will need to provide more intensive care to its residents in the future.

**Social Services** - During the year, there were seventy (70) admissions to the Nursing Facility; forty-nine (49) discharges to acute care institutions, of which thirty two (32) were readmitted. There was one (1) discharge to the individual's private residence. Overall there were 52,546 resident days for a 95.97 percent occupancy. The percent of private pay residents was 23 percent, an average of 33 residents daily.

### YEARLY COMPARISON

|                        | 1990 | 1991 | 1992 | 1993 | 1994 |
|------------------------|------|------|------|------|------|
| Discharge to Hospital  | 43   | 45   | 48   | 50   | 16   |
| Discharge to Home      | 2    | 1    | 0    | 2    | 1    |
| Discharge to Nsg.Homes | 1    | 1    | 2    | 2    | 3    |
| Deaths                 | 40   | 37   | 49   | 47   | 53   |
| Re-Admit from Hospital | 36   | 37   | 27   | 34   | 42   |
| Admissions             | 42   | 40   | 40   | 61   | 70   |

The Multiple Sclerosis and Related Diseases Support Service, Monadnock Hospice, Maplewood Clergy, area funeral homes, area hospital social services staff, Social Security administration and Veterans' Administration were also utilized as resources in addressing the needs and issues of the resident population.

Maplewood's Registered **Pharmacist** met the increased demands for medication(s) as prescribed by the in-house or attending physician(s) for the Home's residents. As part of the Pharmacy regimen, drug interactions and compatibility with other auxiliary procedures being planned for the residents' care were closely evaluated. Federal regulation (OBRA) separates Pharmacy services from the Nursing facility's Daily Cost Rate and is now billed as a separate service for the residents.

The **Dietary Department** provided nourishing and appealing meals daily; this being quite an accomplishment in consideration of the number of meals served.

| Meals Served in 1994 |           |        |             |        |        |         |
|----------------------|-----------|--------|-------------|--------|--------|---------|
|                      | Residents | Staff  | Corrections | Admin. | Guests | Special |
| <b>Monthly</b>       | 13,124    | 3,685  | 9,632       | 32     | 46     | 148     |
| <b>Total</b>         | 157,491   | 44,225 | 115,584     | 387    | 547    | 1,773   |

The Dietary Department, through its affiliation with Keene State College, provided clinical experience for Nutritional Science students. This affiliation with the College is into its second year.

**Education Department** - Educational programs for the Facility were offered on an average of four (4) per month, topics included:

|                                                 |                 |
|-------------------------------------------------|-----------------|
| The Federal Survey Process                      | Hospice         |
| Depression and Anxiety in the Elderly           | Back Safety     |
| Dealing with Sexual Harassment in the Workplace | Pain Management |
| Enhancing Communications with Hearing Impaired  | Fire Safety     |

| VOLUNTEERISM - 1994 - |                    |                      |                                      |                                                                       |
|-----------------------|--------------------|----------------------|--------------------------------------|-----------------------------------------------------------------------|
|                       | VOLUNTEER<br>HOURS | NO. OF<br>VOLUNTEERS | FULL-TIME<br>EMPLOYEE<br>EQUIVALENCY | MONETARY<br>CONTRIBUTIONS<br>AS RELATES TO<br>FTC HOURLY<br>WAGE (\$) |
| <b>Monthly</b>        | 605                | 78                   | 3.5                                  | \$551.00                                                              |
| <b>Total</b>          | 7,260              | 936                  | 3.5                                  | \$66,612.00                                                           |

**Maintenance Department** Several major issues were addressed, 1994 to include:

- Building of storage shed for winter sand and salt
- Installation of wood/oil furnace - farm garage
- Handicap accessibility of elevators at Nursing Facility to comply with ADA standards
- Installation of new convection ovens in kitchen
- Removal of ground diesel tank
- Boiler repairs
- Renovation of Finance Office/Reception Area
- New Centrex phone system
- Carpeting
- Engineering work at Waste Water Treatment Center

**Environmental Services** (Housekeeping/Laundry) allows Maplewood to enjoy the reputation of upholding high standards of cleanliness for the residents of the facility. Over 75,000 square feet of floor space is cared for daily. Laundry processes over 540,000 pounds per year.

| LAUNDRY POUNDAGE |           |                   |        |
|------------------|-----------|-------------------|--------|
|                  | Residents | Dept. of Correct. | Farm   |
| <b>Monthly</b>   | 39,270    | 5,327             | 1,130  |
| <b>Total</b>     | 471,237   | 63,925            | 13,564 |

Support from **Administration and Finance** is ever present. Finance not only controls and monitors the essential functions of Accounts Payable/Receivable and Personnel with computer assistance, but also dedicates itself to education and training not only for its own staff but also for the other departments at the Cheshire County Complex.

The Administrative support given by the Administrative Assistant, the secretaries, and the receptionist at the Cheshire County Complex, however immeasurable, complements the dedication and commitment of the staff to the overall mission of Maplewood.

Family Dynamics and the Dying Process  
How to Talk to Each Other  
Total Quality Management

Goal Setting

### The Occupational Therapy, Physical Therapy and Activities Departments:

The Nursing Facility now has an in-house part-time Registered Occupational Therapist. Although this position is needed full-time, the OTR along with a full-time COTA, now meets the minimal needs of the Facility's residents. Occupational Therapy continues to be great demand as health care reforms evolve. Through an affiliation with the NH Vocational Technical, the Facility provides Occupational Therapy clinical training for Certified OT assistant students.

**Physical Therapy** has maintained an active treatment program. The Registered Physical Therapist has been involved with in-service for the staff and an ongoing employee health and fitness program.

Physical Therapy has made great efforts in meeting the needs of the Facility's residents through its full-time in-house Physical Therapy Aides and part time contract service Registered Physical Therapist. The search for a full-time in-house Registered Physical Therapist finally "came to light" with the employment of a Canadian RPT. The RPT will be "on board" by April 1995. Physical Therapy continues to be in great demand as health care reforms evolve.

**Activities** programs have continued on the resident floors; these programs providing more duress activities for the residents. The Activities director represents the Nursing Facility in regional and state Activities Associations.

#### Activities Statistics

|                                | <u>1992</u> | <u>1993</u> | <u>1994</u> |
|--------------------------------|-------------|-------------|-------------|
| Program Offered (same as 1993) | 984         | 1164        | 2560        |
| % Resident Attendances         | 78%         | 88%         | 88%         |

**Dance Movement Therapy** program was added to the Facility's Rehabilitation Services (OT, PT, Activities) to complement the existing disciplines. Through the Facility's affiliation with Antioch Graduate School, a Dance Movement Therapist with Graduate Students provide Dance Therapy to our Residents twice weekly.

**Volunteer Services:** The Auxiliary continues its support of the Nursing Facility. Smaller gifts were given to the Facility (i.e. automated "Hoyer" type lift, T.V. ear-phones for residents, etc.) through the year. The Auxiliary now looks to fund raise for a Patio "Living Unit" for the residents. This Unit will allow the residents to extend their living environment to the outside.

The Auxiliary's dedication is again, recognized, their efforts much appreciated and we, at Maplewood, thank the Auxiliary for their support.

The Nursing Home took full advantage of the purchasing affiliations it had with three group purchasing associations. These affiliations, along with separate negotiations with individual primary vendors, allowed the facility to enjoy discounted prices resulting in substantial savings.

The annual survey conducted by the State Department of Health resulted in an excellent rating. Only with the continued growth, development and cooperation of all the staff, working as a team, can we obtain such high recognition. A note of thanks is extended to Maplewood's medical staff, the clergy, volunteers, visitors and all of Maplewood's supporters who enter the front door on behalf of the residents.

The Learning Center continues to offer a program for skills enhancements, GED's and is a viable and accepted program by clients and tutors/volunteers alike. Total volunteer hours contributed to the Center were over 2,000 in 1994. Participants in the programs were as follows:

|                                |           |
|--------------------------------|-----------|
| Maplewood Staff/Residents      | 47        |
| Dept. of Corrections (inmates) | 28        |
| Community                      | <u>18</u> |
| <b>Total</b>                   | <b>93</b> |

Of the 93 participants, 23 were GED students.

Several grants were written and submitted. Safe Haven - Drug and alcohol issues for Youth (grant has a literacy component).

Even Start - Provides family literacy for very young children and then families. Each grant is for specific purposes and location. Through these grants, the Learning Center extends its role beyond the County facilities to the Community.

The County Farm continues to be a leader in milk production. Total milk shipped for the year 1994 was in excess of 1,340,000. Two registered Holsteins were auctioned in 1994. The County Farm retains an average of 126 head of registered Holsteins, 56 to 58 of these milking daily, the remainder being the replacement herd.

Breakdown of Herd by Age:

|                    |    |
|--------------------|----|
| 2 years and over   | 68 |
| 1 year to 2 years  | 24 |
| 6 months to 1 year | 14 |
| Under 6 months     | 20 |

The County Farm continues its Forest Management program. Both cord wood and commercial timber are harvested yearly. The Farm was certified as a New Hampshire Tree Farm through the American Tree Farm System in 1994.

## CHESHIRE COUNTY DEPARTMENT OF CORRECTIONS ANNUAL REPORT 1994

The Cheshire County Department of Corrections has realized great achievement toward accomplishing goals that were set for 1994.

Some of the more significant accomplishments are as follows:

1. Standards have been defined and improved for Correctional Staff and Offenders.
2. Community Resources have expanded Volunteer programs, substance abuse counseling, spirituality, and the availability of professionals in Crisis intervention.
3. Administration has been refined and redefined in its goals and mission for the Department of Corrections.
4. Management is improved through a reorganization of the Department's matrix and a newly introduced chain-of-command. A rank structure has also been implemented.
5. Training - Formalized orientation and in-service training is now taking place. 80 hours of in service is built in to the routine shift schedule. No overtime is paid to train. In 1994, the average hours of individualized training resulted in 120 hours per officer.
6. Personnel - 60% of the original staff have been turned over due to progressive discipline or voluntary resignation. A clearly defined merit system for hiring and promotion has been put into place.
7. Intake and admission procedures have been clarified to reflect accurate interpretation of such State Law regarding protective custody holds. This is a significant change as the majority of offenders brought to this department fall into this category.
8. Classification and separation of offenders resulted in a more peaceful, organized and disciplined inmate environment. A punitive and administrative segregation area was established to control violent and non compliant offenders.
9. Alternatives to sentencing have been aggressively pursued by encouraging the Courts to utilize electronic monitoring which will decrease the inmate population and increase County revenue. Volunteer groups have also formed to explore alternative sentencing and tracking of offenders in Cheshire County.
10. Safety and security of the physical plant has been improved by reinforcing possible areas of breach and an aggressive training and accountability program.

11. Sanitation and food service have dramatically improved and are kept to standard by frequent inspections from sanitation and food officials from outside of the department.
12. Inmate rights and discipline have been improved by the publication of an inmate manual highlighting inmate rules and regulations. A system of inmate due process has been developed and is now routine. In June 1993, there were 13 pending law suits in U.S. District Court and several writs of Habeas Corpus (illegal detention) had been filed. Since June of 1993, there have been no law suits filed and one Habeas.
13. Inmate services, activities and programs have vastly improved solely because of aggressive volunteer efforts.

Total bookings for 1994, are 970 offenders. The average daily population was 66 offenders. The average length of stay was 25 days.

Our adopted budget was \$1,136,009. We expended \$1,136,256 for a deficit of \$247.00. This was accomplished in spite of the fact that we had extremely high medical due to numerous unusual circumstances.

The average cost of house an offender in Cheshire County was \$16,959.00 per inmate, significantly lower than the national average of \$21,000.00 per inmate.

We expect 1995 to be every bit as successful.

Respectfully submitted,

R. N. Van Wickler  
Superintendent



# County of Cheshire

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Area Code 603

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**Administration Bldg.**  
33 West Street  
Keene, NH 03431

**Commissioners**  
352-8215

**Treasurer**  
352-8215

**Registry of Deeds**  
352-0403  
352-7678 Fax

**Human Services**  
352-4988

**Maintenance**  
355-3024

---

**Court House**  
12 Court Street  
Keene, NH 03431

**Attorney**  
352-0056  
352-3012 Fax

**Sheriff**  
352-4238  
352-3020 Fax

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**County Complex**  
River Road  
Westmoreland, NH 03467

**Maplewood Nursing  
Home/Farm**  
399-4912  
399-4912 TDD  
399-7005 Fax

**Corrections**  
399-7794  
399-8334 Fax

TREASURER'S

## ANNUAL REPORT 1994

IT JUST DOESN'T SEEM POSSIBLE THAT THE YEAR 1994 WAS THE EIGHTH YEAR THAT I HAVE BEEN TREASURER OF CHESHIRE COUNTY. 1994 WAS ANOTHER GOOD YEAR FINANCIALLY, BUT WE ARE FINDING THAT IT IS BECOMING INCREASINGLY DIFFICULT TO KEEP TAXES DOWN.

CHESHIRE COUNTY WAS FORTUNATE IN THAT WE RECEIVED \$563,210 IN JUNE FROM MEDICAID WHICH WAS USED TO REDUCE TAXES TO THE CITY OF KEENE AND THE OTHER 22 TOWNS IN THE COUNTY.

BY EVERYONE WORKING TOGETHER, WE WERE AGAIN ABLE TO COME IN UNDER BUDGET ON INTEREST EXPENSE AND AGAIN WE HAD A SURPLUS ON INTEREST INCOME.

1995 LOOKS LIKE ANOTHER YEAR OF CHANGING FINANCIAL CONDITIONS, BUT I AM SURE WE WILL HAVE ANOTHER GOOD YEAR.

FINANCIAL DETAILS FOR 1994 ARE ON THE NEXT SEVERAL PAGES.

SINCERELY

ROGER W. CONWAY, TREASURER

Enter county budget at E82

7,003,033

| CHESHIRE COUNTY | % PROPORTION TO<br>COUNTY<br>TAX | Apportionment<br>of county budget |
|-----------------|----------------------------------|-----------------------------------|
| ALSTEAD         | 2.3134050%                       | 162,009                           |
| CHESTERFIELD    | 7.4120006%                       | 519,065                           |
| DUBLIN          | 3.7355511%                       | 261,602                           |
| FITZWILLIAM     | 3.5764464%                       | 250,460                           |
| GILSUM          | 0.8572258%                       | 60,032                            |
| HARRISVILLE     | 1.9846281%                       | 138,984                           |
| HINSDALE        | 4.2088890%                       | 294,750                           |
| JAFFREY         | 7.8525618%                       | 549,917                           |
| KEENE           | 28.8810399%                      | 2,022,549                         |
| MARLBORO        | 2.4842877%                       | 173,975                           |
| MARLOW          | 1.0205060%                       | 71,466                            |
| NELSON          | 0.9570926%                       | 67,026                            |
| RICHMOND        | 1.2724850%                       | 89,113                            |
| RINDGE          | 6.4594457%                       | 452,357                           |
| ROXBURY         | 0.4490300%                       | 31,446                            |
| STODDARD        | 2.9423098%                       | 206,051                           |
| SULLIVAN        | 0.6934675%                       | 48,564                            |
| SURRY           | 1.0656197%                       | 74,626                            |
| SWANZEY         | 8.0892031%                       | 566,490                           |
| TROY            | 2.2344825%                       | 156,482                           |
| WALPOLE         | 5.9000291%                       | 413,181                           |
| WESTMORELAND    | 2.2078071%                       | 154,613                           |
| WINCHESTER      | 3.4024866%                       | 238,275                           |
| TOTALS          | 100.0000000%                     | 7,003,033                         |

*Andrea M. Reid*  
Director, Man. Serv. Div.



# INDEPENDENT AUDITOR'S REPORT

## MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

February 1, 1995

Board of County Commissioners  
County of Cheshire, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Cheshire, New Hampshire as of and for the year ended December 31, 1994, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Cheshire, New Hampshire as of December 31, 1994 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

SIX  
BICENTENNIAL  
SQUARE

CONCORD  
NEW HAMPSHIRE  
03301

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ROAD  
SUITE B  
P.O. BOX 520

RYE  
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03870-0520

FAX (603) 964-6105  
(603) 964-7070

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Cheshire, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion is fairly stated in all material respects, in relation to the combined financial statements taken as a whole.

Respectfully submitted,

*Mason + Rich PA.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1994

|                                                                        | Governmental Fund Types |                 |                  | Proprietary Fund Types | Fiduciary Fund Types |                      | Account Groups |           | Totals<br>(Memorandum Only) |
|------------------------------------------------------------------------|-------------------------|-----------------|------------------|------------------------|----------------------|----------------------|----------------|-----------|-----------------------------|
|                                                                        | General                 | Special Revenue | Capital Projects | Enterprise             | Trust and Agency     | General Fixed Assets | Long-Term Debt |           |                             |
| ASSETS                                                                 |                         |                 |                  |                        |                      |                      |                |           |                             |
| Cash                                                                   | \$547,584               | \$142,238       | \$26,068         | \$200                  | \$256,653            | \$                   | \$             | -         | \$972,743                   |
| Temporary Investments                                                  | 1,169,783               | -               | 319,540          | -                      | 1,030                | -                    | -              | -         | 1,490,353                   |
| Investments                                                            | -                       | -               | -                | -                      | 655,932              | -                    | -              | -         | 655,932                     |
| Accounts Receivable                                                    | 50,964                  | -               | -                | 411,650                | 11,540               | -                    | -              | -         | 474,154                     |
| Due from Other Funds (Note 3)                                          | 158,693                 | 4,675           | -                | 10,347                 | -                    | -                    | -              | -         | 173,715                     |
| Due From Other Governments                                             | 39,729                  | -               | -                | -                      | -                    | -                    | -              | -         | 39,729                      |
| Inventories                                                            | -                       | -               | -                | 49,296                 | -                    | -                    | -              | -         | 49,296                      |
| Prepaid Expenses                                                       | 7,169                   | -               | -                | 13,210                 | -                    | -                    | -              | -         | 20,379                      |
| Property, Plant and Equipment (Net of Accumulated Depreciation)        | -                       | -               | -                | 3,228,990              | -                    | 10,028,778           | -              | -         | 13,257,768                  |
| Amount to be Provided for Sick Pay                                     | -                       | -               | -                | -                      | -                    | -                    | -              | 5,424     | 5,424                       |
| Amount to be Provided in Future Years for Retirement of Long-Term Debt | -                       | -               | -                | -                      | -                    | -                    | -              | 1,404,815 | 1,404,815                   |
| TOTAL ASSETS                                                           | \$1,973,922             | \$146,913       | \$345,608        | \$3,713,693            | \$925,155            | \$10,028,778         | \$1,410,239    |           | \$18,544,308                |

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1994

|                                                   | Governmental Fund Types |                    |                     | Proprietary Fund Types | Fiduciary Fund Types | Account Groups             |                              | Totals<br>(Memorandum<br>Only) |
|---------------------------------------------------|-------------------------|--------------------|---------------------|------------------------|----------------------|----------------------------|------------------------------|--------------------------------|
|                                                   | General                 | Special<br>Revenue | Capital<br>Projects | Enterprise             | Trust and<br>Agency  | General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt |                                |
| <b>LIABILITIES AND FUND BALANCE</b>               |                         |                    |                     |                        |                      |                            |                              |                                |
| <b>Liabilities</b>                                |                         |                    |                     |                        |                      |                            |                              |                                |
| Accounts Payable                                  | \$1,122,765             | \$21,914           | \$ -                | \$133,461              | \$ -                 | \$ -                       | \$ -                         | \$1,278,140                    |
| Accrued Liabilities                               | 96,127                  | -                  | -                   | 217,863                | -                    | -                          | -                            | 313,990                        |
| Due to Other Funds (Note 3)                       | -                       | 7,156              | 23,992              | 97,869                 | 44,698               | -                          | -                            | 173,715                        |
| Accrued Sick Pay                                  | -                       | -                  | -                   | 3,345                  | -                    | -                          | 5,424                        | 8,769                          |
| Due to Specific Individuals and/or Groups         | -                       | -                  | -                   | -                      | 879,427              | -                          | -                            | 879,427                        |
| Capital Lease Obligations                         | -                       | -                  | -                   | -                      | -                    | -                          | 47,295                       | 47,295                         |
| Bonds/Note Payable (Note 5)                       | -                       | -                  | -                   | 1,532,480              | -                    | -                          | 1,357,520                    | 2,890,000                      |
| Total Liabilities                                 | 1,218,892               | 29,070             | 23,992              | 1,985,018              | 924,125              | -                          | 1,410,239                    | 5,551,336                      |
| <b>Fund Balances</b>                              |                         |                    |                     |                        |                      |                            |                              |                                |
| Contributed Capital                               | -                       | -                  | -                   | 526,881                | -                    | -                          | -                            | 526,881                        |
| Investment in General Fixed Assets                | -                       | -                  | -                   | -                      | -                    | 10,028,778                 | -                            | 10,028,778                     |
| Retained Earnings                                 | -                       | -                  | -                   | 1,201,794              | -                    | -                          | -                            | 1,201,794                      |
| Fund Balances:                                    |                         |                    |                     |                        |                      |                            |                              |                                |
| Reserved for Encumbrances (Note 6)                | 17,818                  | -                  | -                   | -                      | -                    | -                          | -                            | 17,818                         |
| Reserved for Prepaids                             | 7,169                   | -                  | -                   | -                      | -                    | -                          | -                            | 7,169                          |
| Unreserved:                                       |                         |                    |                     |                        |                      |                            |                              |                                |
| Designated for Specific Capital Projects (Note 6) | -                       | -                  | 321,616             | -                      | -                    | -                          | -                            | 321,616                        |
| Designated for Specific Purposes (Note 6)         | -                       | 117,843            | -                   | -                      | 1,030                | -                          | -                            | 118,873                        |
| Undesignated                                      | 730,043                 | -                  | -                   | -                      | -                    | -                          | -                            | 730,043                        |
| Total Fund Balance                                | 755,030                 | 117,843            | 321,616             | 1,728,675              | 1,030                | 10,028,778                 | -                            | 12,952,972                     |
| TOTAL LIABILITIES AND FUND BALANCES               | \$1,973,922             | \$146,913          | \$345,608           | \$3,713,693            | \$925,155            | \$10,028,778               | \$1,410,239                  | \$18,544,308                   |

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1994

|                                                                                      | Governmental Fund Types |                 |                  | Fiduciary        | Totals            |
|--------------------------------------------------------------------------------------|-------------------------|-----------------|------------------|------------------|-------------------|
|                                                                                      | General                 | Special Revenue | Capital Projects | Expendable Trust | (Memorandum Only) |
| <b>Revenues</b>                                                                      |                         |                 |                  |                  |                   |
| Taxes                                                                                | \$7,003,033             | \$ -            | \$ -             | \$ -             | \$7,003,033       |
| Intergovernmental                                                                    | 278,055                 | 136,298         | -                | -                | 414,353           |
| Charges for Services                                                                 | 428,021                 | -               | -                | -                | 428,021           |
| Other                                                                                | 420,716                 | 333             | 2,819            | 1,000            | 424,868           |
| Farm                                                                                 | 241,370                 | -               | -                | -                | 241,370           |
| Interest                                                                             | 118,185                 | 3,484           | 14,943           | 30               | 136,642           |
| Total Revenues                                                                       | 8,489,380               | 140,115         | 17,762           | 1,030            | 8,648,287         |
| <b>Expenditures</b>                                                                  |                         |                 |                  |                  |                   |
| Current:                                                                             |                         |                 |                  |                  |                   |
| General Government                                                                   | 6,504,898               | 691,378         | -                | -                | 7,196,276         |
| House of Corrections                                                                 | 1,119,829               | 14,470          | -                | -                | 1,134,299         |
| Farm                                                                                 | 281,782                 | -               | -                | -                | 281,782           |
| Capital Outlay                                                                       | 137,625                 | 16,385          | -                | -                | 154,010           |
| Debt Retirement                                                                      | 720,846                 | 7,998           | -                | -                | 728,844           |
| Total Expenditures                                                                   | 8,764,980               | 730,231         | -                | -                | 9,495,211         |
| Excess (Deficiency) of Revenues Over Expenditures                                    | (275,600)               | (590,116)       | 17,762           | 1,030            | (846,924)         |
| <b>Other Financing Sources (Uses)</b>                                                |                         |                 |                  |                  |                   |
| Proceeds of Capital Lease                                                            | 56,996                  | -               | -                | -                | 56,996            |
| Operating Transfers In                                                               | 969,417                 | 638,481         | 52,000           | -                | 1,659,898         |
| Operating Transfers (Out)                                                            | (642,351)               | (7,156)         | (116,631)        | -                | (766,138)         |
| Total Other Financing Sources (Uses)                                                 | 384,062                 | 631,325         | (64,631)         | -                | 950,756           |
| Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | 108,462                 | 41,209          | (46,869)         | 1,030            | 103,832           |
| Fund Balances, Beginning of Year                                                     | 646,568                 | 76,634          | 368,485          | -                | 1,091,687         |
| Fund Balances, End of Year                                                           | \$755,030               | \$117,843       | \$321,616        | \$1,030          | \$1,195,519       |

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1994

|                                                   | General Fund |             | Variance<br>Favorable<br>(Unfavorable) | Special Revenue Funds |             | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------------------------|--------------|-------------|----------------------------------------|-----------------------|-------------|----------------------------------------|
|                                                   | Budget       | Actual      |                                        | Budget                | Actual      |                                        |
| <b>Revenues</b>                                   |              |             |                                        |                       |             |                                        |
| Texas                                             | \$7,003,033  | \$7,003,033 | \$ -                                   | \$ -                  | \$ -        | \$ -                                   |
| Intergovernmental                                 | 227,955      | 278,055     | 50,100                                 | -                     | 16,385      | 16,385                                 |
| Charges for Services                              | 420,000      | 428,021     | 8,021                                  | -                     | -           | -                                      |
| Other                                             | 376,095      | 420,716     | 44,621                                 | -                     | -           | -                                      |
| Farm                                              | 229,400      | 241,370     | 11,970                                 | -                     | -           | -                                      |
| Interest                                          | 67,000       | 118,185     | 51,185                                 | -                     | 1,180       | 1,180                                  |
| Total Revenues                                    | 8,323,483    | 8,489,380   | 165,897                                | -                     | 17,565      | 17,565                                 |
| <b>Expenditures</b>                               |              |             |                                        |                       |             |                                        |
| Current:                                          |              |             |                                        |                       |             |                                        |
| General Government                                | 6,775,989    | 6,504,898   | 271,091                                | 612,351               | 605,912     | 6,439                                  |
| House of Corrections                              | 1,101,398    | 1,119,829   | (18,431)                               | -                     | -           | -                                      |
| Farm                                              | 270,276      | 281,782     | (11,506)                               | -                     | -           | -                                      |
| Capital Outlay                                    | 103,944      | 80,629      | 23,315                                 | -                     | 16,385      | (16,385)                               |
| Debt Retirement                                   | 720,846      | 720,846     | -                                      | -                     | 7,998       | 2                                      |
| Total Expenditures                                | 8,972,453    | 8,707,984   | 264,469                                | 620,351               | 630,295     | (9,944)                                |
| Excess (Deficiency) of Revenues Over Expenditures | (\$648,970)  | (\$218,604) | \$430,366                              | (\$620,351)           | (\$612,730) | \$7,621                                |

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1994

|                                                                                                                  | General Fund         |           | Special Revenue Funds |           | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------------------------------------------------------------------------------------------|----------------------|-----------|-----------------------|-----------|----------------------------------------|
|                                                                                                                  | Budget               | Actual    | Budget                | Actual    |                                        |
| Other Financing Sources (Uses)                                                                                   |                      |           |                       |           |                                        |
| Operating Transfers In                                                                                           | \$959,798            | \$969,417 | \$620,351             | \$620,351 | \$ -                                   |
| Operating Transfers (Out)                                                                                        | (642,351)            | (642,351) | -                     | (7,156)   | (7,156)                                |
| Total Other Financing Sources (Uses)                                                                             | 317,447              | 327,066   | 620,351               | 613,195   | (7,156)                                |
| Excess (Deficiency) of Revenues Over<br>Expenditures and Other Financing Sources<br>(Uses) (Budgetary Basis)     | 328,523<br>(331,523) | 108,462   | 439,985               | -         | 465                                    |
| Adjustments:                                                                                                     |                      |           |                       |           |                                        |
| Capital Lease (Only Annual Payments Are Budgeted):                                                               |                      |           |                       |           |                                        |
| Proceeds from Capital Lease                                                                                      | -                    | 56,996    |                       |           | 56,996                                 |
| Capital Outlay-Sheriff's Vehicles                                                                                | -                    | (56,996)  |                       |           | (56,996)                               |
| Nonbudgeted Special Revenue Funds Not Included<br>In Adopted Budget                                              | -                    | -         | -                     | -         | -                                      |
| Excess (Deficiency) of Revenues Over<br>Expenditures and Other Financing Sources<br>(Uses) (GAAP Basis) (Note 9) | (331,523)            | 108,462   | 439,985               | 41,209    | 41,209                                 |
| Fund Balance, Beginning of Year                                                                                  | 646,568              | 646,568   | 76,634                | 76,634    | -                                      |
| Fund Balance, End of Year                                                                                        | \$315,045            | \$755,030 | \$76,634              | \$117,843 | \$41,209                               |

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS/FUND BALANCE  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1994

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit E

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
FOR THE YEAR ENDED DECEMBER 31, 1994

|                                                                          | Proprietary<br>Fund Types<br>Enterprise -<br>Nursing Home |
|--------------------------------------------------------------------------|-----------------------------------------------------------|
| <u>Cash Flows from Operating Activities</u>                              |                                                           |
| Net Operating Income (Loss), Exhibit D                                   | \$1,123,185                                               |
| Adjustments to Reconcile Net Operating Income (Loss)                     |                                                           |
| To Net Cash Provided by Operating Activities:                            |                                                           |
| Depreciation                                                             | 206,331                                                   |
| Change in Operating Assets and Liabilities:                              |                                                           |
| (Increase) Decrease in Operating Assets:                                 |                                                           |
| Accounts Receivable                                                      | 20,881                                                    |
| Inventories                                                              | 10,519                                                    |
| Prepaid Expenses                                                         | (3,722)                                                   |
| Increase (Decrease) in Operating Liabilities:                            |                                                           |
| Accounts Payable                                                         | 40,413                                                    |
| Accrued Expenses/Other Liabilities                                       | (4,667)                                                   |
| Accrued Sick Pay                                                         | (7,853)                                                   |
| Total Adjustments                                                        | 261,902                                                   |
| Net Cash Provided (Used) by Operating Activities                         | 1,385,087                                                 |
| <u>Cash Flows From Noncapital Financing Activities</u>                   |                                                           |
| Operating Transfers (Out) to Other Funds                                 | (960,985)                                                 |
| Net Cash Provided (Used) by Noncapital Financing Activities              | (960,985)                                                 |
| <u>Cash Flows From Capital and Related Financing Activities</u>          |                                                           |
| Principal Paid on Bonds                                                  | (236,633)                                                 |
| Interest Paid on Bonds                                                   | (125,282)                                                 |
| Acquisition of Improvements and Equipment                                | (86,834)                                                  |
| Net Cash Provided (Used) for Capital and Related<br>Financing Activities | (448,749)                                                 |
| Increase (Decrease) in Cash and Cash Equivalents                         | (24,647)                                                  |
| Cash and Cash Equivalents at Beginning of Year                           | 24,847                                                    |
| Cash and Cash Equivalents at End of Year                                 | \$200                                                     |

|                   | Cash  | Restricted<br>Cash | Total Cash<br>and Cash<br>Equivalents |
|-------------------|-------|--------------------|---------------------------------------|
| Beginning of Year | \$200 | \$24,647           | \$24,847                              |
| End of Year       | \$200 | \$ -               | \$200                                 |

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
FOR THE YEAR ENDED DECEMBER 31, 1994

Proprietary  
Fund Types  
Enterprise -  
Nursing Home

Noncash Transactions

Fully Depreciated Improvements and Equipment  
Written Off During the Year

(\$9,289)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Cheshire, New Hampshire conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Cheshire, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

Governmental Funds

- (1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. From this fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.
- (2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- (3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Proprietary Funds

- (4) Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

- (5) Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair-market value on the date donated.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivable is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Enterprise Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

|                                  |             |
|----------------------------------|-------------|
| Maplewood Nursing Home Buildings | 15-40 Years |
| Maplewood Nursing Home Equipment | 4-25 Years  |

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

County tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.
6. The Commissioners are authorized to transfer budget amounts from department to department. However, any revisions that alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.
7. Except for the payment of judgements rendered against the County, expenditures cannot exceed the total appropriations which the County Convention has voted.
8. The Commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.
9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (County Extension Service and Fire Mutual Aid) and the Enterprise Fund (County Nursing Home). The County legally adopts one inclusive budget for the General, Special Revenue and Enterprise Funds.
11. Budgets for Governmental Funds are adopted on a basis consistent with generally accepted accounting principles. Budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using the accrual basis of accounting.

E. Deposits and Temporary Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Deposits

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$972,743).

At year end the carrying amount of the County's deposits was \$972,743 and the bank balance was \$771,219. Of the bank balance \$178,344 was covered by federal depository insurance and \$592,875 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$214,731), Special Revenue Fund (\$158,183), and Agency Fund (\$219,961).

Temporary Investments

Temporary investments consist of certificates of deposit and repurchase agreements and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the Public Deposit Investment Pool established in accordance with RSA 383:22-24, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

All of the temporary investments at year end were with the New Public Deposit Investment Pool.

New Hampshire Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Total County funds on deposit with the Pool at year end were \$1,490,353 and are reported as temporary investments on the General Fund (\$1,169,783), Capital Projects Funds (\$319,540) and Trust Funds (\$1,030). Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

Cash Overdraft

The County's General Fund checking account operates as a sweep account i.e. amounts in excess of the minimum balance are automatically invested in overnight repurchase agreements. Overdrafts at year end are covered by maturing repurchase agreements.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

F. Investments

Investments of the Agency Funds (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$655,932). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

H. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid insurance and bond payments. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

I. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

J. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current portion of vacation liabilities be reported on the governmental fund balance sheets. The County's accrued accumulated vacation in the General Fund was \$49,532.

At the Nursing Home, vacation may be accrued to one and one-half times the employee's maximum. Any vacation accrued beyond this amount will be forfeited.

At the Nursing Home (Enterprise Fund), employees are allowed to take a given holiday within a period running from thirty days before to thirty days after that time frame, although the Nursing Home administrator may grant exceptions to that rule. Consequently, the Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$116,763.

Sick leave accumulates at the rate of .83 days per month and may be accumulated to a maximum of sixty days.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Under the current sick leave policy, upon accumulation of sixty days sick leave, all sick leave days over sixty days are paid to the employee at the end of the year, at the rate of one-half day per day accumulated. Employees may not carry over such compensation to subsequent years nor are they eligible to be paid for any unused sick leave time should they terminate their employment. However, when the current sick leave policy was adopted in 1982, accumulated sick leave to that time vested from those employees who were hired prior to 1978.

Accumulated unpaid sick pay at year end totaled \$8,769; \$5,424 as long-term (General Fund) and \$3,345 as current (Enterprise Fund).

K. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (County Nursing Home) are comprised of the following:

|                                    |                  |
|------------------------------------|------------------|
| Accrued Payroll and Related Items  | \$ 80,700        |
| Accrued Vacation and Holiday Leave | 116,763          |
| Accrued Interest                   | <u>20,400</u>    |
| Total Accrued Expenses             | <u>\$217,863</u> |

L. Capital Lease Agreement - Sheriff's Vehicles

The County's General Fund has entered into agreements for the lease of vehicles for the Sheriff's Department. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, Accounting for Leases. Accordingly, equipment has been recorded in the General Fixed Asset account and the principal balance of the capital lease has been recognized in the General Long-Term Debt account group. As required by the Government Accounting Standards Board (GASB), the acquisition of the vehicles and the proceeds from the capital lease have been recognized at the beginning of the lease. Payments on the capital lease are annually charged to principal and interest expenditures on debt service - capital lease.

M. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or change in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 2 - PENSION FUND

Plan Description - Substantially all County employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All County full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (Sheriff's Department). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire.

Group I employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 50 and 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II employees who attain age 45 with 20 years or more of service or after reaching age 65 as contributing members are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I Employees are required by State statute to contribute 5.0 percent of gross earnings up to the Social Security taxable wage limit. Amounts in excess of the limit are at 9.2 percent. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rate is 2.8% to 3.45% of covered payroll. The contribution requirement for the year ended December 31, 1994 was \$367,404, which consisted of \$126,134 from the County and \$241,270 from employees. The County's contributions to the System for the years ended December 31, 1993 and 1992 were \$119,819 and \$95,788, respectively, which were equal to the amount required under State statute to be contributed for each year.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at year end were:

|                          | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|--------------------------|----------------------------------|-------------------------------|
| General Fund             | \$158,693                        | \$ -                          |
| Special Revenue Funds:   |                                  |                               |
| County Extension Service | -                                | 7,156                         |
| Literacy Program         | 4,675                            | -                             |
| Capital Projects Funds:  |                                  |                               |
| Capital Reserves         | -                                | 23,992                        |
| Enterprise Fund:         |                                  |                               |
| Nursing Home             | 10,347                           | 97,869                        |
| Agency Funds:            |                                  |                               |
| Sheriff                  | -                                | 9,815                         |
| Register of Deeds        | -                                | 30,208                        |
| Jail/Canteen Fund        | -                                | 4,675                         |
| Total                    | <u>\$ 173,715</u>                | <u>\$ 173,715</u>             |

NOTE 4 - FIXED ASSETS

Changes in General Fixed Assets:

|                                | <u>Beginning<br/>of Year</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance<br/>End of Year</u> |
|--------------------------------|------------------------------|-------------------|-------------------|--------------------------------|
| <u>Cost or Estimated Value</u> |                              |                   |                   |                                |
| Building and Land              |                              |                   |                   |                                |
| General Government and Jail    | \$8,187,333                  | \$ 46,522         | \$ -              | \$8,233,855                    |
| New Farm Building              | 888,619                      | -                 | -                 | 888,619                        |
| Equipment:                     |                              |                   |                   |                                |
| General Government and Jail    | 571,918                      | 60,690            | -                 | 632,608                        |
| County Farm                    | <u>263,696</u>               | <u>10,000</u>     | -                 | <u>273,696</u>                 |
| Total                          | <u>\$9,911,566</u>           | <u>\$ 117,212</u> | <u>\$ -</u>       | <u>\$10,028,778</u>            |

Property, Plant and Equipment - (Enterprise Fund) depreciable assets at year end are summarized as follows:

| <u>Description</u>        | <u>Cost</u>        | <u>Accumulated<br/>Depreciation</u> | <u>Depreciated<br/>Value</u> |
|---------------------------|--------------------|-------------------------------------|------------------------------|
| Land                      | \$ 75,211          | \$ -                                | \$ 75,211                    |
| Water System              | 741,490            | (76,426)                            | 665,064                      |
| Wastewater System         | 36,225             | -                                   | 36,225                       |
| Building and Improvements | 4,142,933          | (1,897,842)                         | 2,245,091                    |
| Equipment                 | <u>370,051</u>     | <u>(162,652)</u>                    | <u>207,399</u>               |
| Total                     | <u>\$5,365,910</u> | <u>\$ (2,136,920)</u>               | <u>\$3,228,990</u>           |

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 5 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County for the year:

|                                         | General<br>Obligation<br>Bonds |
|-----------------------------------------|--------------------------------|
| Payable at Beginning of Year            | \$3,720,636                    |
| Proceeds of Note Payable                | -                              |
| Proceeds From Capital Lease             | 56,996                         |
| Bonds Retired                           | (805,393)                      |
| Payments on Capital Lease               | (29,785)                       |
| Net Change in Employee Benefits Payable | <u>265</u>                     |
| Payable at End of Year                  | <u>\$2,942,719</u>             |

Long-term debt payable is comprised of the following issues:

Nursing Home: Bonds and Notes Payable

|                                                                                                                                                       |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| \$4,223,000 - 1975 Nursing Home Serial Bonds,<br>Due in Annual Installments of \$150,000 to<br>\$100,000 Through November 2005; Interest<br>at 7.20%. | \$1,370,000      |
| \$406,200 - 1991 Water Project Bonds, Due<br>in Annual Installments of \$81,240 Through<br>August 1996; Interest at 6.5%                              | <u>162,480</u>   |
| Total Nursing Home                                                                                                                                    | <u>1,532,480</u> |

General Long-Term Debt Account Group:

|                                                                                                                                                                                   |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| \$2,600,000 - 1978 Court House Serial Bonds,<br>Due in Annual Installments of \$130,000<br>Through May 1988; Interest at 5.50%.                                                   | 520,000            |
| \$2,000,000 - Jail Addition Serial Bonds,<br>Due in Annual Installments of \$200,000<br>Through July 1996; Variable Interest<br>Rate, Average Rate at 7.155%.                     | 400,000            |
| \$1,000,000 - County Administration Building<br>Serial Bonds, Due in Annual Installments<br>of \$100,000 Through January 1998; Variable<br>Interest Rate, Average Rate at 7.029%. | 400,000            |
| \$93,800 - 1991 Water Project Bonds,<br>Installments of \$18,760 Through August 1996;<br>Interest at 6.5%                                                                         | <u>37,520</u>      |
| Total General Long-Term Debt Account Group                                                                                                                                        | <u>1,357,520</u>   |
| Total Bonds and Note Payable                                                                                                                                                      | <u>\$2,890,000</u> |

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Capital Lease Obligations

|                                                                                                                                         |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,260 Including Interest at 7.75%, Final Payment Due April 1995.   | \$ 3,026         |
| 1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,204, Including Interest at 7.75%, Final Payment Due April, 1995. | 2,974            |
| 1993 Lease Payable to Corporation, Due in Two Annual Payments of \$4,752, Including Interest at 7.65%, Final Payment Due July, 1995     | 4,415            |
| 1994 Lease Payable to Corporation, Due in Three Annual Payments of \$20,116, Including Interest at 6%, Final Payment Due May 1996.      | <u>36,880</u>    |
| Total Capital Lease Obligations                                                                                                         | <u>\$ 47,295</u> |

The annual requirements to amortize all debt outstanding are as follows:

| <u>Year</u> | <u>Principal</u>   | <u>Interest</u>   | <u>Total</u>       |
|-------------|--------------------|-------------------|--------------------|
| 1995        | \$ 680,000         | \$ 193,315        | \$873,515          |
| 1996        | 680,000            | 146,035           | 826,035            |
| 1997        | 380,000            | 98,815            | 478,815            |
| 1998        | 380,000            | 73,515            | 453,515            |
| 1999        | <u>150,000</u>     | <u>55,440</u>     | <u>205,440</u>     |
| Subtotal    | 2,270,000          | 567,120           | 2,837,120          |
| 2000 - 2005 | <u>620,000</u>     | <u>152,640</u>    | <u>772,640</u>     |
| Total       | <u>\$2,890,000</u> | <u>\$ 719,760</u> | <u>\$3,609,760</u> |

Future minimum payments under the capital lease consisted of the following at year end:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>     |
|-------------|------------------|-----------------|------------------|
| 1995        | \$ 28,318        | \$ 3,015        | \$ 31,333        |
| 1996        | <u>18,977</u>    | <u>1,139</u>    | <u>20,116</u>    |
| Total       | <u>\$ 47,295</u> | <u>\$ 4,154</u> | <u>\$ 51,449</u> |

Interest expense for the year was \$260,352 (\$122,301 on bonds and capital lease; \$138,131 on tax anticipation notes) and \$121,688 for the General Fund and Enterprise Fund, respectively.

The Fire Mutual Aid Fund (Special Revenues) borrowed \$27,200 during 1993 for the purchase of radio equipment. The debt is not guaranteed by the County. However, future appropriations by the County for the Fire Mutual Aid Fund will include debt service. Payments of \$1,700 are due quarterly plus interest at 4.75%. The final payment is due in December, 1997. Future minimum payments are as follows:

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>     |
|-------------|------------------|-----------------|------------------|
| 1995        | \$ 6,800         | \$ 851          | \$ 7,651         |
| 1996        | 6,800            | 527             | 7,327            |
| 1997        | <u>6,800</u>     | <u>203</u>      | <u>7,003</u>     |
| Total       | <u>\$ 20,400</u> | <u>\$ 1,581</u> | <u>\$ 21,981</u> |

NOTE 6 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "Designations" have also been established to indicate tentative plans for future financial utilization.

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

The amount of \$17,818 designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

|                          |                 |
|--------------------------|-----------------|
| Capital Outlay:          |                 |
| Courthouse               | \$ 8,000        |
| Jail                     | 2,544           |
| Farm                     | 2,700           |
| Operating Transfers Out: |                 |
| Nursing Home             | <u>4,574</u>    |
| Total                    | <u>\$17,818</u> |

Designated for Specific Capital Projects - Designated for specific capital project expenditures in future years as follows:

|                         |                   |
|-------------------------|-------------------|
| Capital Reserves:       |                   |
| Courthouse              | \$ 21,322         |
| Jail                    | 75,123            |
| Nursing Home            | 51,464            |
| Farm Building           | 12,175            |
| Farm Equipment          | 62,290            |
| Waste Water Treatment   | 16,461            |
| Administration Building | 50,563            |
| Tank Replacement        | 6,150             |
| Fire Mutual Aid         | <u>26,068</u>     |
| Total                   | <u>\$ 321,616</u> |

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

|                              |                   |
|------------------------------|-------------------|
| Special Revenues:            |                   |
| Fire Mutual Aid              | \$ 465            |
| County Extension Service     | 1,000             |
| 5% Incentive Fund            | 108,048           |
| Literacy Program             | 8,330             |
| Trust Funds:                 |                   |
| Heman Chase Expendable Trust | 1,030             |
| Total                        | <u>\$ 118,873</u> |

NOTE 7 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

NOTE 8 - CONTINGENCIES

The County participates in a federally-assisted contract for services with the Department of Health and Human Services, Medicaid (Title XIX) through the New Hampshire Department of Health and Human Services. The contract is subject to compliance audits by the contractors or their representatives. The audits of the contract for or including the year ended December 31, 1994 has not yet been reviewed by the contractor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the contractor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 9 - BUDGETED DECREASE IN FUND BALANCE-GENERAL FUND

The \$331,523 budgeted decrease in fund balance shown on Exhibit C represents fund balance \$325,000 budgeted by the County to reduce the 1994 tax rate and \$6,523 of prior year encumbrances approved by the County Commissioners from 1993.

NOTE 10 - LITIGATION

There is a 1983 Civil Rights Action presently pending in the United States Federal District Court for \$2,000,000 in punitive damages. Until such time as this matter is resolved, by settlement or dismissal, it will remain a contingent liability. There is no time period once suit has been filed.

Several suits are pending against the County in connection with various incidents at the House of Corrections. The County should be covered under liability insurance or indemnification coverage for amounts, if any, above the County's deductible.

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays annual premiums to the pools for its various insurance coverage.

NOTE 12 - COMMITMENT/SUBSEQUENT EVENT

The County has received approval for funding for its Waste Water Project from the New Hampshire Department of Environmental Services for a total of \$456,000 with 80% of the total to be repaid by the County to the State Revolving Loan Fund and the remaining 20% to be a grant.

## **1994 ANNUAL REPORT**

### **CHESHIRE COUNTY COOPERATIVE EXTENSION**

#### **COURT HOUSE ANNEX**

**33 West Street  
Keene, NH 03431  
352-4550**

Cheshire County - UNH Cooperative Extension is part of the educational network connecting University knowledge and research to all residents of Cheshire County. We provide individuals, families, businesses, and communities with direct access to reach generated knowledge from the University. Cheshire County - UNH Cooperative Extension's two major program areas, natural resources and family-community-youth, focus on topics that include community education, child care and development, wildlife management, 4-H youth programs, nutrition and food safety, farm and forestry practices, environmental quality, and more.

The local communities have been the center of UNH Cooperative Extension program efforts since its establishment by Congress in 1914. Cheshire County Extension is one of ten county offices that link the University to local communities. People may drop in or call for information, or participate in programs presented or coordinated by Extension Educators. We offer up-to-date information to help residents make informed choices, answer questions, and help solve problems. We work diligently to identify those issues critical to Cheshire County residents and to formulate non-formal education programs addressing those issues. Cheshire County - UNH Cooperative Extension helps individuals improve their health by changing their diets, helps families better manage their time and money, helps communities solve environmental economic problems, helps the food and agricultural industry keep up-to-date with developing technologies and helps youth become tomorrow's leaders.

Please give us a call at 352-4550 or visit our office at 33 West Street in Keene.

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UNH Cooperative Extension programs and policies are consistent with pertinent Federal and State laws and regulations on non-discrimination regarding age, color, handicap, national origin, race, religion, sex, sexual orientation, or veteran's status.

## MEMBERS OF THE CHESHIRE COUNTY EXTENSION COUNCIL

1994

Hank Kenney, Marlborough, Chairman  
Dave Adams, Troy, Vice Chairman  
Ruth Schenck, Keene, Secretary  
Judi Lang, Munsonville, Treasurer  
Ann Bridge, Keene  
Elaine Amer, Keene  
Tom Wyman, Dubin  
Wayne Young, West Swanzey  
Brenda Kelley, Winchester  
Richard Clark, Gilsum

### County Delegation

Richard Champagne, Keene

## COUNTY EXTENSION EDUCATORS

|                          |                                                                           |
|--------------------------|---------------------------------------------------------------------------|
| Bruce Clement            | Extension Educator, Agriculture Resources<br>County Extension Coordinator |
| Linda M. Elliott, C.H.E. | Extension Educator, Family Development                                    |
| Marshall Patmos          | Extension Educator, Forest Resources                                      |
| Lauren Bressett          | Extension Educator, 4-H & Youth Development (part-time)                   |
| Andrea C. Sawyer         | Program Associate, 4-H & Youth Development                                |
| Christine Lynch          | Program Associate, EFNEP                                                  |
| Support Staff            | Diane DuGray<br>Diana Fiorey                                              |

## **FAMILY DEVELOPMENT**

**Linda M. Elliott, C.H.E. - Extension Educator, Family Development**

The Family Development program of the Cheshire County Cooperative Extension helps people of all ages and income levels to learn new skills and apply new knowledge toward better living. The program assists people in the areas of food and nutrition, human development, and family resource management. Each year the educational program focus is determined through the use of advisory committees and surveys, which identify problems and concerns in Cheshire County.

The Extension Educator, Family Development conveys information in a variety of ways. There are 1002 individual contacts per year from people seeking general information and solutions to specific problems. A bi-monthly newsletter, Extension reaches approximately 725 Cheshire County families with timely information in all areas of Home Economics. The Cradle Crier, a newsletter for parents of firstborns, is also available for distribution. Currently 380 new mothers are taking advantage of the newsletter, which covers growth and development during their baby's first year of life. Five Hundred and sixteen families are also benefitting from the quarterly newsletter, Toddler Tales, which focuses on children ages 12 months to 2 years. Efforts continue, in cooperation with other health agencies, to reach all new parents with this valuable information.

Six hundred and twenty-five (625) Cheshire County families benefited from a variety of public workshops, demonstrations, and informational meetings on nutrition, food safety, weight loss through behavior modification, finances, consumer issues, stress management, aging, and parenting.

Two (2) appearances on WKBK Open Mike generated approximately 82 requests for information on a variety of topics.

Extension Family Development programs are open to all interested persons regardless of race, color, national origin, religion, sex, age or handicap. To reach as many people as possible, sessions are scheduled free of charge in the daytime and again in the evening in communities throughout Cheshire County.

## **AGRICULTURE**

### **Bruce A. Clement - Extension Educator, Agriculture Resource**

The Cheshire County Extension is the major source of unbiased, research based information, education, and management advice for commercial farmers, home gardeners, part-time farmers, landscapers, commercial horticulturists, and other individual residents of Cheshire County. Our major program emphasis is on improving the sustainability of agricultural businesses in Cheshire County, but we conduct programs and provide information on a broad range of topics.

Some of our most recent 1994 programs included:

1. An agricultural marketing project done in cooperation with the Connecticut River Joint Commissions to improve marketing opportunities for Cheshire County farmers. A major conference was held in January, 1994 with over 250 people in attendance.
2. A continuation of our program to improve the environment as well as increase the profitability of Cheshire County farms through our IPM (integrated pest management) program and our Nitrate Testing program. Twenty five Cheshire County farms are involved in these programs. We also do programs on pesticide applicator training and farm safety.
3. We conducted a significant number of educational programs to teach best management techniques. Programs conducted in 1994 included the following topics: dairy management; worker protection standards; beef field day; beef weight and grade program; income tax and labor regulations; lambing clinic; round bale silage; sheep shearing; rabies; forage crops; blueberry harvesting and marketing; no-till pasture improvement; fruit and vegetable marketing; Sheep and Wood Festival; and four "pasture walks."
4. We also have a strong program to assist Cheshire County citizens interested in home horticulture. this year we handled 669 phone calls from early May to late September related to home horticulture. We conducted a bus trip to the Boston Flower Show. We appeared on WKNE and WKBK radio and conducted public meetings on home vegetable gardening and home fruit tree pruning. We also state a Master Gardener program and did a children's community garden project at one of the low income housing projects in Keene.

## **NATURAL RESOURCES, FORESTRY**

### **Marshall Patmos - Extension Educator, Forest Resources**

The Cheshire County, UNH Cooperative Extension Forestry Program provides educational assistance in forest resources to private woodland owners, primary processors, the general public, organizations and communities of Cheshire County. The delivery of assistance is through individual communication, field visits, group meetings and demonstrations, newsletters, bulletins, news articles and radio.

Multiple-use forest management including timber sales, intermediate forest practices, fuel-wood, and wildlife comprise much of the requested assistance provided by the program. The financial and economic aspects of owning and managing woodland continue to be major concerns as are increased awareness and concern for conserving the land base and the concept of ecosystem management. Insects and disease, urban forestry and general forest conservation matters are additional types of assistance requested by the people of Cheshire County. While some assists can be handled by phone or mail, many require a field visit and examination, still others can be addressed through a public forum, meeting or field demonstrations or workshops.

As an outreach source of unbiased research based information, the Cheshire County, UNH Cooperative Extension program is backed up by a team of state extension specialists and the resources of the University of New Hampshire.

Information and educational efforts (news articles, radio, group presentations) are critical components of the program that keep landowners, decision makers and the general public informed about the management and benefits of a healthy forest resources.

Working relationships with other groups and agencies such as the Conservation District, Natural Resource Conservation Agency, N.H. Division of Forest and Lands, N.H. Timberland Owners Association, Society for the Protection of N.H. Forests, the N.H. Tree Farm Program, forest industry and private forestry consultants are important in helping to promote the sound management of the forest resource. Referrals and assistance to the private sector and encouragement of its development is an important function of the program.

In 1994 - 813 assists were provided including:

- 69 Woodland exams involving 4004 acres
- 181 Landowners applying forest stewardship practices involving 1607 acres
- 220 Insect and disease, and urban forestry assists
- 131 Finance and tax assists
- 97 Marketing assists

- 15 Towns were provided assistance
- 63 Assists and referrals to the private sector
- 56 Information and education (radio, newspaper, presentation, etc.) assists

## **EFNEP**

### **Christine Lynch - EFNEP Extension Program Associate**

The Expanded Food and Nutrition Program is run under the Home Economics component of the Cooperative Extension. The EFNEP Program Associate works with low income families in their homes to improve the Homemaker's knowledge of nutrition through the use of the six food groups. EFNEP also helps the Homemaker make wise nutritional and economical choices at the grocery store, works to help improve cooking and sanitation skills, understand packaging and nutrition labeling, understand unit pricing, improve budgeting information, and provides nutrition counseling during pregnancy and feeding information for the infant.

In 1994 EFNEP reached 60 families via individual, home, group and correspondence instruction. Thirty-nine (39) families completed the program and ten were continuing as of the end of the program year.

Over 300 youth participated in programs at Keene Headstart, Jaffrey Headstart, Camp Wakonda, Hornet's Nest and AIM Day Camps, Thayer High School, the Gilsum Street Children's Garden Club, and TNT School.

## **4-H YOUTH DEVELOPMENT**

### **Lauren L. Bressett - Extension Educator, 4-H & Youth Development**

### **Andrea C. Sawyer - Extension Program Associate**

The Cheshire County 4-H Program served 8183 youth in the county during the 1994 program year. These youth have been involved in 4-H clubs, special interest study groups, or school enrichment programs. Extension youth programs have been used by every town in the county.

The enrichment programs reached 7768 youth with programs that enrich or expand the regular curriculum in areas including:

- International 4-H Youth Exchange - helping understanding of other countries/cultures
- Kids on the Block Puppets - understanding personal differences/abilities

- Cow to School - understanding our agricultural heritage and dairy foods production
- Sheep to School - understanding the part that sheep play in NH's agricultural industry
- Conservation Field Day - exploration of agricultural and natural resource topics
- Embryology - the study of incubating and hatching poultry eggs
- Bicycle Safety - safety information, skills, and laws relating to bicycle use
- Forestry - the importance of NH's forests and it's forest industry
- Stream Study Kit - exploration of water quality in local waterways
- Safe at Home - skills for youth to prepare for being home alone
- County Government Day - what the various parts of County Government are and how they function
- High School Financial Planning - Managing personal finances as you become an adult

Many schools participate in more than one of the above programs. All the programs are evaluated regularly and are changed as needed to meet the current needs of the school population. We also provide resource materials to schools upon request in such areas as nutrition, science, safety, and natural resources.

The 4-H Club Program is open to any boy or girl who is at least 8 years old by January 1 of the project year. They may be in 4-H until they are 18 years of age. Children aged 5 to 7 may enroll in the Clover Bud program. The mission of 4-H is to provide positive experiences for all youth and adults to develop their individual potential as caring and contributing members of an ever-changing world. Besides citizenship and leadership, the most popular project areas include cultural and heritage arts, animal science, foods and nutrition, natural resources, clothing and textiles, mechanical science, gardening, and photography.

County dollars do not go directly into local 4-H clubs. With county funds the Extension Office is responsible for recruiting and training the volunteers, insuring that youth opportunities are available for all youth, and providing up to date, research based curriculum for use by 4-H clubs as well as other youth groups.

The 4-H Club Program functions because of the 130 volunteer leaders and an additional 193 adults who volunteer for various support roles. There are also three volunteer boards that advise the program and manage the money raised by members and volunteers for the program. This money is used for the events, activities, and awards offered to the members. The 4-H council had income of \$9604. The 4-H Leaders Association raised 5100. A budget of \$7105 for 1994-1995 in scholarships and awards to leaders and members for recognition and for various trips to 4-H events. The 4-H Horse Leaders' Association raises about \$4000 annually to fund various horse activities and provide scholarships to various activities. In addition to the regular fundraising, two grants were received by 4-H groups to initiate special efforts in the areas of promotion and youth involvement in the community.

As a result of the quality programs managed by the volunteers as well as the financial support discussed above (and support from the State 4-H Foundation for national opportunities), Cheshire County has a large number of members and volunteers who are offered experiences and honors beyond the county level. In 1994 Cheshire had:

- 25 participate in the Eastern States Exposition agricultural shows
- 7 serve on State Curriculum Committees
- 4 teens serve on the NH Teen Council
- 15 teens attend NH Teen Conference
- 1 teen elected to eight member NH Teen Council
- 1 teen receive a national scholarship
- 1 teen participated in National Hippology Contest
- 2 teens participate in National Quiz Bowls
- 1 teen participate in the National Forestry Invitational
- 2 teens attend National 4-H Congress in Chicago
- 6 youth attend NH Heritage Camp
- 1 volunteer selected to serve on the State 4-H Foundation
- 3 serve on Eastern States Exposition Advisory Committees
- 3 adults serve on the Northeast Leader Forum planning committee
- 1 teen serve on a national committee to develop youth leadership institutes
- 10 teens attend the Citizenship Focus in Washington D.C.
- 1 Volunteer on State Extension Council
- 1 Teen and 1 adult serve on the NH 4-H Advisory Council
- 10 Adults attend the Northeast Leader Forum

Many of the clubs are reaching youth who are considered "at risk" such as those from low income families or with learning disabilities or behavioral problems. Because the 4-H program stresses members setting individual goals and achieving at their own rate such children can readily fit into the program and have equal opportunity to achieve high levels of accomplishment. In some communities guidance counselors refer students to local clubs for enrichment of needed skills. In addition, parents of home schooled children use 4-H clubs to supplement their child's social curriculum, and use Extension materials to enrich their home school curriculum.

MINUTES  
EXECUTIVE COMMITTEE  
1994 BUDGET REVIEW  
MONDAY, JANUARY 10, 1994

PRESENT: Representatives Burnham, Lynch, McNamara, Pearson, Perry, Pratt, Robertson, Russell and Smith.

Chairman Lynch convened the meeting at 9:00 a.m.

I. DEEDS: Mrs. Hubal joined the committee to discuss her 1994 Budget request. She advised the committee Line 34 Advertising did not have an amount in it in the Commissioners Proposed Budget, since then an employee has given her termination notice and she will have to advertise that position to replace her, therefore an amount will have to be added to that line. Line 39 Printing Binding & Books has been reduced because the indices that need correcting can be paid for over a three year period. Line 86 Equipment Purchase reflects the cost of a one year lease payment on a Rico Copier which will be leased over a three year period.

II. **House of Correction/Jail:** Superintendent Van Wickler joined the Representatives at 9:30 to discuss his budget. He reviewed with the Committee his request for additional staffing. In the 1994 Commissioners Proposed Budget the figure reflects the addition of 4 correction officers. Mr. Van Wickler indicated that to properly staff a facility such as the county's according to National Correctional Institute standards a minimum of 5 (five) additional officers would be required. Line 20 Travel the increase in this line is due to the travel to the Association of Counties Academy in Concord for certification. Mr. Van Wickler stated he would attempt to use the County vehicle for transportation if it is available, if not an officer would be paid mileage (.23) per mile to use his own vehicle. Line 22 Education Two officers were budgeted for to attend the academy, but as of today there are 6 officers requiring certification. Line 29 Outside Services increase in this line is due to increase in Honeywell Temperature Control costs. Line 40 Medical Expenses during discussion of this line Rep. Pratt indicated professional services offered by nursing staff from the Home were not indicated. It was explained that their salaries are booked to the nursing department. Rep. Pratt asked if thier salaries could be reflected in the medical costs. Controller Titus will prepare a breakdown for the representatives indicating the amount of monies that are expended for professional nursing services at the jail.

**III. COUNTY ATTORNEY/VICTIM WITNESS COORDINATOR:** Attorney David Park joined the Reps. and discussed his budget. line 20 Travel He explained that he requested \$2,500 for this line to enable his office staff attend seminars, and conferences in other states. This would enable his staff to network with other County Attorneys and discuss the operation of various offices, this would also serve as a continuation of thier legal education by exchanging ideas and thoughts on various cases. The Commissioners' budget reflects \$1,000. earmarked for this line. Attorney Park also reviewed the Victim Witness Program budget at this time.

**IV. PLANT OPERATIONS COURTHOUSE:** Line 86 Equipment Purchase this line was increased \$1,000 by the Commissioners over the department request for the purchase of an above the ground diesel oil tank to replace the underground tank which must be removed.

**V. PLANT OPERATIONS MAPLEWOOD:**Mr. Isakson, Facilities Manager joined the representatives to discuss his budgets. line 86 Telecommunications question was asked why the increase in this line this year. Mr. Isakson explained the phone system at the complex is no longer under maintenance contract due to its age and the unavailability to obtain parts for repair. Therefore repairs are paid for on an as needed basis.

**FARM VEHICLE:** Commissioner Thompson at this time explained to the representatives that \$10,000 has been budgeted for in the Commissioners Budget to replace the current vehicle which will not pass inspection without extensive repairs, therefore he is requesting permission to purchase this vehicle prior to the budget adoption at the annual meeting. The money for this vehicle has been earmarked to come out of the Capital Reserve account. Rep. Robertson made a motion to approve the purchase of a used 1/2 ton pick up truck, not to exceed \$10,000.00 prior to budget adoption. Rep. Russell seconded the motion voted unanimously.

**WATER TREATMENT PLANT:**Line 94 Insurance Questioned why the amount requested by the Dept. Head for insurance was deleted by the Commissioners. It was explained that it would come under the Nursing Home Policy Package.

**MAPLEWOOD NURSING HOME:** Administrator McManus joined the Reps. to discuss the various departments at the Nursing Home.

**I.ADMINISTRATION:** This cost center is up \$100,00.00 over the '93 budget due to the shifting of two key positions from Nursing to Administration.

Learning center line 25 has been added to this cost center this year. Last year it was funded through grants.

**II.FINANCE:** line 86 Equipment purchase This is for the purchase of two office chairs and a fireproof locking storage cabinet.

**III.COMPUTER:**line 86 Equipment Purchase This for the purchase of software and printers for various departments at Maplewood.

**IV.NURSING:** Line 45 Overtime This line budgeted at 20,000.00 but should be \$35,000.

**V.HOUSEKEEPING:** Line 86 Equipment Purchase This line has been reduced by \$4,000 in the Commissioners Proposed Budet over the departments request because a floor scrubber was purchased in 1993 rather than 1994.

**VI.OCCUPATIONAL AND PHYSICAL THERAPY:** Much discussion over these two departments. Mr. McManus informed the Representatives that all avenues are being researched in an attempt to fill the two positions of Physical Therapist and Occupational Therapist. Currently the Physical Therapist position is being filled with a part time 20 hours per week contracted position.

**VII.FARM:** The purchase of a used 1/2 ton truck for farm use was given approval earlier in the meeting.

There being no further business, Chairperson Lynch recessed this meeting until January 24, 1994 at 9:00 a.m.

Respectfully submitted,

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Wanda McNamara, Clerk

**MINUTES  
EXECUTIVE COMMITTEE  
CHESHIRE COUNTY DELEGATION  
MONDAY, JANUARY 24, 1994  
1994 BUDGET DELIBERATIONS**

**PRESENT:** Reps. Burnham, Lynch, McGuirk, McNamara, Pearson, Perry, Robertson, Russell, Smith.

Chairperson Margaret Lynch convened the meeting at 9:00 and welcomed Mimi Barber, Human Services Director to discuss her budget.

**HUMAN SERVICES**

Line 20 Travel: This amount was explained by Mrs. Barber to cover travel to attend meetings of the various committees she is serving on at this time.

Line 14 Workers Comp: This was explained by Commissioner Thompson to be so high in comparison to last years rate because last years rate was posted incorrectly.

Line 54 Old Age Assistance: Will remain at \$60,348 as it appears in the Commissioners proposed budget.

Line 55 APTD: This line will increase from the Commissioners proposed budget of \$368,400 to \$371,400.

Line 56 Intermediate Nursing Care: This line will decrease from the Commissioners Budget of \$3,440,000 to \$3,220,400

Line 58 Board & Care of Children: Will remain the same as Commissioners proposed budget at \$3,921,084.

Rep. Lynch thanked Mrs. Barber for her information.

**ELECTED OFFICIALS SALARIES FOR 1995/1996** Chairperson Lynch asked for input on the Elected Officials salaries for the next biennium which must be established by the Executive Committee. Commissioner Thompson informed the committee that the county's elected officials have not received an increase for the past four years. The CPI index during this period of time was increased as follows; 1990-5.4%, 1991-4.4%, 1992-3%, 1993-2.7%. Commissioner Thompson reminded the committee that these are full time positions unlike the Commissioners and Treasurer which are part time positions.

After much discussion Rep. Burnham made a motion not to increase the elected officials salaries again for the next two years. Rep. McNamara seconded the motion for purpose of discussion. Rep. McGuirk then made a

motion to increase the three full time elected officials, the County Attorney, Sheriff, Register of Deeds 8%, and increase the Commissioners and Treasurer salaries \$1500.00 each. Rep. Smith moved that Rep. Burnham's motion be put on the table for voting. Voting was as follows: Burnham-no, Lynch-no, McNamara-no, McGuirk-no, Pearson-no, Perry-no, Robertson-no, Russell-no, Smith-no, motion failed.

Rep. McGuirk then made a motion to increase the full time elected officials salaries (County Attorney, Sheriff, Deeds) by 8% for 1995/1996. Rep. Russell seconded the motion. Discussion followed. Rep. Robertson said he would like to see an 8% increase in 1995 with an additional 2% increase in 1996. Rep. McNamara asked to move the question and vote on Rep. McGuirk's motion of 8% for 1995/1996. Motion carried by a vote of 7 for 2 against. Rep. Robertson then made a motion to increase the County Attorney, Sheriff and Deeds salaries an additional 2% in 1996. Rep. McNamara seconded the motion. Voting in favor of the amended motion were as follows: Reps. Lynch, McNamara, McGuirk, Pearson, Perry, Robertson, voting against the motion were Reps. Burnham, Russell, Smith. Motion carried.

Rep. Perry made a motion to raise the Commissioners salaries for 1995/1996 to \$8,000. Rep. Russell seconded the motion, voted unanimously

Rep. Robertson made a motion to raise the Treasurer's salary to \$3600 for 1995/1996, Rep. Pearson seconded the motion, voted unanimously.

**REGISTRY OF DEEDS HOUSE BILL 108** Rep. Robertson made a motion to give the Register of Deeds the authority to implement a surcharge in accordance with House Bill 108. The amount, to be establish by her and to be used for replacement of equipment in her office. Rep. Russell seconded the motion. Much discussion followed. Rep. Russell felt approving this bill would be relinquishing the rights of the Delegation in their role of appropriating funding for her office. Rep. Smith indicated it was a better way to equip the Registry by having the users pay a fee for her services rather than having the taxpayers pay for equipping her office. Rep. Robertson's motion passed by eight (8) voting in favor and one (1) voting against.

**SHERIFF'S TRANSPORTATION** During his budget request to the Executive Committee the Sheriff requested an additional four staff people along with two additional vehicles enabling him to expand the services of his office by providing all transportation in the County for the courts, town police departments etc. After much discussion Rep. McGuirk made a motion a study committee be formed to look into the transportation of all prisoners by the Sheriff's Dept., both inter and intra county. The committee would consist of

representatives, commissioners, town selectmen and town police. Rep. Russell seconded the motion, voted unanimously. Chairperson Lynch then asked for volunteers for this committee; Rep. Burnham will act as chair with Reps Robertson and Russell. November 1, 1994 was established as the date for this committee to submit their report to the Executive Committee.

**COMMISSIONERS** Rep. Burnham made a motion to accept the Commissioners proposed figure of \$96,785.00. Rep. McGuirk 2nd the motion, voted unanimously.

**TREASURER** Motion made by Rep. Pearson, seconded by Rep. Robertson to adopt the figure of \$5807.00 as proposed by the commissioners.

**DELEGATION** Rep. Russell made the motion to accept the commissioners proposed figure of \$5880, seconded by Rep. Robertson voted unanimously.

**COUNTY ATTORNEY** Brief discussion ensued as to the County Attorney's request for additional funding as requested of the Commissioners for lines 20 & 22, Travel & Continuing Education. Motion made by Rep. Russell, seconded by Rep. Smith to accept the Commissioners proposed amounts on those lines in the amount of \$1,000 for each line. Motion passed unanimously. Rep. Russell made the motion to accept the Commissioners proposed amount for this cost center of \$228,247. Rep. McNamara 2nd the motion, voted unanimously.

**VICTIM WITNESS PROGRAM** Upon motion by Rep. Pearson, seconded by Rep. Russell the amount of \$38,750 be accepted, voted unanimously, the total amount for the County Attorney's department including the Victim Witness Program amounted to \$266,997 which was voted upon after Rep. Russell made the motion, seconded by Rep. McNamara.

**DEEDS** Rep. McGuirk made a motion to accept the commissioners proposed amount of \$238,869 for the Registry of Deeds, Rep. Smith seconded the motion, voted unanimously.

**SHERIFF** The amount of \$433,038 was accented by motion made by Rep. Smith and seconded by Rep. Russell, voted unanimously.

**MEDICAL EXAMINER** Rep. Smith made a motion, seconded by Rep. Russell to accept the commissioners proposed \$15,800 for this department. Voted unanimously.

**PLANT OPERATIONS COURT HOUSE** Rep. McGuirk made the motion to accept the amount of \$215,418 as proposed by the Commissioners, Rep. Russell seconded the motion, voted unanimously.

**PLANT OPERATIONS ADMINISTRATION BUILDING** The amount of \$50,332 was voted unanimously for this cost center after Rep. Russell made the motion to accept commissioners proposed figure and Rep. McNamara seconded the motion.

**HUMAN SERVICES** Rep. Russell made a motion to accept the Human Services Budget with changes in Line 55 APTD and Line 56 Intermediate Nursing Care which reduces the subtotal from \$4,888,809 to \$4,672,209. Rep. Smith seconded the motion, voted unanimously.

**HUMAN SERVICES OUTSIDE AGENCIES**

**Juvenile Conference Committee** Rep. Robertson moved, seconded by Rep. McNamara to accept amount of \$8265 for this agency, so voted.

**Women's Crisis Center** Commissioners were asked if courthouse rental would be given in lieu of the money requested, Commissioner Thompson stated no, they would be allotted the \$6,000 requested with rental payments made on a monthly basis. Rep. Smith moved to accept \$6,000 for this agency, Rep. Pearson seconded so voted.

**Monadnock Region Substance Abuse** Motion by Rep. Smith, seconded by Rep. Robertson to accept \$7750 for this agency passed.

**Keene Community Kitchen** Rep. Perry moved that \$2000 in produce and beef be accepted for this agency, Rep. Russell seconded, so voted.

**Home Health Care & Community Services** Many of the Reps. expressed concern over the budget that is presented by Home Health Care which they felt left many questions unanswered. Rep. Robertson made a motion to cut \$79,000 for Home Health Care and Community Services out of the budget. Rep. Russell seconded the motion for purpose of discussion. After turning the chair to Vice chairman Perry, Rep. Lynch suggested that the amount of \$79,000 could be deleted from the Executive Committee's Proposed budget. She would proceed to schedule another meeting with Representatives from Home Health Care and Community Services to discuss their budget in further detail. If questions are answered to the satisfaction of the committee, the amount of \$79,000 would be recommended to the full Delegation to be put back into the final budget at the annual meeting. Rep. Robertson's motion to cut \$79,000 from the budget was then voted on with six (6) in favor and three (3) opposed. Motion carried. Rep. Lynch will contact Home Health Care representatives and schedule another meeting.

Rep. Smith made a motion to adopt the amount of \$4,696,224 as the total Human Services Budget request, Rep. Russell seconded the motion, voted unanimously.

**WESTMORELAND COMPLEX**

**ADMINISTRATION** Rep. Smith made a motion to accept the subtotal amount of \$239,976 seconded by Rep. Robertson voted unanimously. Line 91 State Assessment this line should be reduced by the proposed amount of \$2,000. Rep. Perry made a motion to adjust the bottom line of this cost center by this amount and accept the total of \$256,976 for this department, Rep. Robertson seconded the motion voted unanimously.

**FINANCE/ACCOUNTING** Motion by Rep. Smith, seconded by Rep. Burnham to accept the bottom line of \$269,975, voted unanimously.

**COMPUTER OPERATIONS** Rep. McNamara made a motion to accept commissioners proposed amount of \$29,662 for this cost center. Rep. Smith seconded, voted unanimously.

**DIETARY** Rep. Perry moved, Rep. Smith 2nd to accept the commissioners proposed amount of \$742,987, so voted.

**NURSING** Commissioner Thompson requested Line 05 Overtime be increased from the proposed \$20,000 to \$42,000. Rep. Perry moved, seconded by Rep. Smith to increase this line as requested by the commissioners. Voted unanimously. Rep. Perry then made a motion to accept the adjusted figure of \$2,937,780 for this cost center. Rep. Smith seconded the motion, so voted.

**PLANT OPERATIONS** Motion made by Rep. Smith, seconded by Rep. Robertson voted unanimously to accept the amount of \$490,841.

**WASTE WATER TREATMENT PLANT** Rep. Smith moved, seconded by Rep. Robertson to accept \$34,800 for this cost center, so voted.

**WATER TREATMENT PLANT** Rep. Burnham made a motion to accept the amount of \$6,350 for this department, and to accept the amount of \$570,386 for the total Maplewood Facilities budget as proposed by the Commissioners. Rep. McNamara seconded the motion, voted unanimously.

**LAUNDRY & LINENS** Motion made by Rep. Smith, seconded by Rep. McNamara to accept the bottom line of \$236,156. voted unanimously.

**HOUSEKEEPING** Motion made and carried to accept the amount of \$299,717 for this cost center.

**OCCUPATIONAL THERAPY** Rep. Robinson made a motion to increase the salary of the Occupational Therapist from the commissioners proposed \$28,096 to be equivalent to that of the Physical Therapist in the amount of \$37,142. Rep. McNamara seconded the motion. Discussion followed. Rep. Smith questioned the purpose for raising the salary at this time when the position is not filled. He indicated that by raising the salary will only result in an increase in the budget and in the amount to be raised by taxes. Commissioner Thompson said if an Occupational Therapist were to be hired it would not be until after the first quarter of the year and the amount in the budget would be sufficient for the remainder of the year. The salary would be adjusted in next years budget. Rep. Lynch agreed with leaving the salary as proposed by the Commissioners in this years budget, however, she did want it so noted in the budget book the amount to be budgeted for that position should be the same as the Physical Therapist position. Rep. Robertson withdrew his motion. Rep. Smith made a motion to adopt the bottom line for this cost center as commissioners had proposed at \$61,376, Rep. McNamara seconded the motion, voted unanimously.

**PHYSICAL THERAPY** Rep. McNamara made a motion to accept the Commissioners proposed amount of \$130,473 for this department, Rep. Robertson seconded, voted unanimously.

**COUNTY JAIL/HOUSE OF CORRECTIONS** Commissioners at this time recommended that Line 20 Travel be adjusted from \$2,474 to \$3,274 and Line 22 Education also be increased by \$3,000 to reflect an adjusted amount of \$5,837. Rep. Smith made a motion to accept the adjusted bottom line for this department of \$1,130,009. Rep. Burnham seconded the motion, voted unanimously.

**COUNTY FARM** Motion made by Rep. Smith, seconded by Rep. McNamara to accept the sub total amount of \$128,521 so voted. Much discussion followed discussing the future of the farm based on losses in past years. Rep. Perry made a motion, seconded by Rep. Pearson that a committee to study the farm operations and its future, headed by the County Commissioners be formed, in an attempt to determine if the County should remain in the farming industry. Rep. Smith moved the bottom line of \$288,276 for this cost center, Rep. Robertson seconded, voted unanimously

**COOPERATIVE EXTENSION SERVICE** Rep. Lynch questioned if the Committee formed last year to study the Extension Service and the Conservation District had a report for the Committee? It was explained that after a visit with agencies, questions had been satisfied therefore no report was prepared. Rep. Burnham made a motion to accept the amount of \$159,654 for this agency, Rep. Smith seconded the motion, voted unanimously.

**SW FIRE MUTUAL AID** Commissioner Martin explained that an unexpected surplus has been realized by the Mutual Aid organization in the amount of \$15,000. With this

surplus the commissioners are recommending deleting the amount of \$7,000 on Line 97 Capital Reserve Account and recommend that the \$15,000 be put into the Capital Reserve Account. Rep. Burnham made a motion to remove the amount of \$7,000 from line 97, Rep. Smith seconded the motion, voted unanimously. Rep. Perry moved to accept the adjusted bottom line of \$460,000 Rep. Robertson seconded the motion, voted unanimously.

**DEBT SERVICE** Motion by Rep. Perry, seconded by Rep. Pearson to accept the bottom line of \$1,190,035. Voted unanimously.

**CAPITAL RESERVE FUNDS** Rep. Smith moved, seconded by Rep. Robertson to accept the Commissioners proposed \$52,000, so voted.

**CHESHIRE COUNTY CONSERVATION DISTRICT** Rep. Burnham made a motion to accept the commissioners proposed \$20,000 for this agency. Rep. McGuirk seconded the motion, voted unanimously

**EXPENSES** Commissioner Thompson then advised the committee to make the following adjustments on their expense pages; Human Services should be \$4,696,224, Fire Mutual Aid \$460,797, Maplewood Administration \$256,976, Nursing \$2,937,780, Jail \$1,130,009.

**REVENUE** The following changes were made on the Revenue page, amount to be raised from taxes, \$7,481,243, total budget amount \$15,414,068. Rep. Perry made a motion to accept the amount as indicated by Commr. Thompson, seconded by Rep. Robinson, voted unanimously.

**ANNUAL MEETING** Monday, February 14th at 7:00 p.m. in the Jury Assembly Room at the courthouse was established as the time and place for the annual meeting. Snow date was set for February 28th.

Chairman Lynch recessed this meeting at 2:30. The Reps. would be notified by Mrs. DeYoung as to the date and time of next meeting which will be scheduled with representatives from Home Health Care and Community Services to continue discussions on their budget request

Respectfully submitted

Wanda McNamara, Clerk

**MINUTES  
EXECUTIVE COMMITTEE  
1994 BUDGET REVIEW SESSION  
MONDAY, FEBRUARY 7, 1994  
ADMINISTRATION BUILDING 9:30**

**PRESENT:** Representatives Burnham, Lynch, McGuirk, McNamara, Pearson, Pratt, Robertson, Russell and Smith, Commissioner Thompson, Assistant DeYoung, Ms. Virginia Vidaver, Mr. Barclay Chase, Mr. David Pearson, and Mr. Glenn McKibbin representatives from Home Health Care and Community Services.

Chairman Lynch convened the meeting at 9:30 a.m., with the above in attendance.

Chairman Lynch welcomed the group and Ms. Vidaver proceeded to give an over view of the Home Health Care agency's new reorganizational chart. She explained that the County's contribution of \$79,000.00 to the agency is earmarked for the " Homemaker Program" portion of their budget. She gave the committee an in depth look at the Home Health Care organizational structure as it relates to its employees, Board of Directors and the various funding sources to operate the agency. She answered many of the questions the Committee had, such as if the agency was also billing the individual towns for a service provided to a client paid for by the County. She explained the County is billed exclusively, however if County funds are depleted, then the town would be billed. She also spoke to the many audits that are conducted on the agency during the course of the year by both State and Federal agencies, thereby double billing would be almost an impossibility.

After a period of questions and answers, the group departed the meeting at 11:30 a.m.

Representative Smith then made a motion that a recommendation be made to the full Delegation, reinstating \$79,000.00 to the Home Health Care and Community Services budget. Representative Burnham seconded the motion. Discussion followed. Representative McGuirk wondered if the Committee had ever looked into the possibility of phasing out all agencies over a three year period. Rep. Lynch indicated if such a recommendation were to be made it would not be binding with future executive committees. Representative Burnham asked to call the question. The motion was voted on and passed unanimously to reinstate \$79,000.00 into the County Budget. The Executive Committees' recommendation Budget.

Representative Smith made a motion to adjourn, Representative Robertson seconded the motion, voted unanimously.

Respectfully submitted,

Wanda McNamara, Clerk

ED/fp

**CHESHIRE COUNTY DELEGATION MEETING  
MONDAY, FEBRUARY 14, 1994  
JURY ASSEMBLY ROOM  
CHESHIRE COUNTY COURTHOUSE**

**PRESENT:** Representatives Avery, Bonneau, Burnham, Champagne, Cole, DePecol, Delano, Foster, Kingsbury, Lynch, Manning, McNamara, Metzger, Pearson, Perry, Pratt, Richardson, Riley, Robertson, Russell, Smith and Young; Commissioners Adams, Martin and Thompson and Assistant DeYoung.

Representative Pearson convened the meeting at 7:30 p.m. She introduced Executive Chairperson, Representative Lynch, who then introduced the Executive Committee.

**4100 - COMMISSIONERS:** Commissioner Thompson requested an additional \$6,000.00 be added to this cost center, in light of recent attorney bills received which were incurred during a suit against the County by a former employee, and to cover any additional legal expenses which have not been received to date. Relative to this case, Representative Smith made a motion to add \$6,000.00 to line 4100.92 - Legal Expense for a total of \$9,000.00. Representative Avery seconded the motion, voted unanimously. Representative Lynch made a motion to accept the bottom line for this cost center in the total of \$102,785.00. Representative Smith seconded the motion, voted unanimously.

**4101 - TREASURER:** Representative Lynch made a motion to accept \$5,807.00 for this cost center. Representative Champagne seconded the motion, voted unanimously.

**4103 - DELEGATION:** Motion made by Representative Avery, seconded by Representative Smith, to adopt the figure of \$5,880.00, voted unanimously.

**4110 - COUNTY ATTORNEY:** Upon a motion by Representative Burnham, seconded by Representative Smith, to accept vote on the total County Attorney's budget of \$228,247.00, so voted.

**4111 - VICTIM WITNESS PROGRAM:** Representative Avery made a motion to accept the Witness Coordinator budget of \$38,750.00. Representative Smith seconded the motion, voted unanimously.

**4120 - REGISTER OF DEEDS:** Upon a motion by Representative Smith, seconded by Representative Avery, to appropriate the amount of \$238,869.00, for the Register of Deeds bottom line, voted unanimously.

**4140 - COUNTY SHERIFF:** Representative Avery made a motion to adopt the bottom line of \$433,038.00 for this department. Representative Russell seconded the motion, voted unanimously.

**4150 - MEDICAL EXAMINER:** Representative Kingsbury made a motion to adopt \$15,800.00 for this department. Representative Russell seconded the motion, voted unanimously.

**4160 - PLANT OPERATIONS COURTHOUSE:** Representative Kingsbury made a motion to appropriate and authorize the withdrawal from the Courthouse Capital Reserve Fund, an amount not to exceed \$20,000.00, as partial funding for the purpose of providing handicapped accessibility at the Courthouse Winter Street entrance. The motion was seconded by Representative Avery, voted unanimously. Representative Avery then made a motion, seconded by Representative Smith, to accept the bottom line for the County Courthouse, \$235,418.00, voted unanimously.

**4170 - PLANT OPERATIONS ADMINISTRATION BLDG.:** Upon a motion by Representative Lynch, seconded by Representative Avery, the amount of \$50,332.00, was voted upon unanimously for this cost center.

**4190 - HUMAN SERVICES:** Representative Lynch made a motion, seconded by Representative Metzger, to accept the sub total for the Human Services Department of \$4,673,504.00. Representative Champagne made a motion to recommend the Executive Committee reinstate the amount of \$79,000.00 in the 1994 Budget to fund the Home Health Care and Community Services request for 1994. Representative Smith seconded the motion, voted unanimously. Representative Lynch addressed the meeting stating that the Executive Committee, in their Budget deliberations, deleted the amount of \$79,000.00. She explained this was not disapproval of the agency's operations but merely a misunderstanding on the part of the Executive Committee, concerning the agency's budget. After further review with representatives from Home Health Care and Community Services, it was the unanimous vote of the committee to recommend reinstating that amount into the Budget. Representative Lynch then made a motion to adopt the total bottom line for the Human Services Budget including the Outside Agencies for a total of \$4,776,519.00. Representative Smith seconded the motion, voted unanimously.

**5100 - MAPLEWOOD ADMINISTRATION:** Motion made by Representative Smith, seconded by Representative DePecol, to accept the bottom line of \$256,976.00 for this department.

**5101 - FINANCE ACCOUNTING:** Motion made by Representative Smith, seconded by Representative Avery, to adopt the bottom line of \$269,975.00.

**5102 - COMPUTER OPERATIONS:** Representative Smith made a motion to accept \$29,662.00 for this department. Motion seconded by Representative Robertson, so voted.

**5130 - DIETARY:** A motion was made by Representative Smith to accept \$742,987.00 for this department. Motion was seconded by DePecol, to fund this department for the year 1995, so voted.

**5140 - NURSING:** A motion was made by Representative Burnham, seconded by Representative Lynch, to fund \$2,937,780.00 for the Nursing Department.

**5150 - PLANT OPERATIONS:** Representative Avery made a motion to adopt \$529,236.00 for total Maplewood Plant operations. Motion was seconded by Representative Smith.

**5151 - WASTE WATER TREATMENT:** Representative Smith made a motion to adopt a figure of \$34,800.00 for this department. Motion was seconded by Representative Perry, voted unanimously.

**5152 - WATER TREATMENT PLANT:** The amount of \$6,350.00 was approved for this budget.

**GRAND TOTAL FOR MAPLEWOOD OPERATIONS -** A motion was made by Representative Riley, seconded by Representative Smith, to adopt a figure of \$570,386.00. Motion voted unanimously.

**5160 - LAUNDRY/LINEN:** Motion by Representative Smith, seconded by Representative Avery to adopt the amount of \$236,156.00 for this department.

**5170 - HOUSEKEEPING:** Representative Lynch made a motion to accept the figure of \$299,717.00 for this department. Representative Robertson seconded the motion, voted unanimously.

**5180 - PHARMACY:** Representative Smith made a motion to accept the amount of \$289,029.00. Motion seconded by Representative Champagne, voted unanimously.

**5190 - RELIGIOUS EXPENSE:** Motion made by Representative Lynch, seconded by Representative Avery, to accept the bottom line of \$10,500.00 for this cost center.

**5193 - ACTIVITIES:** Motion made by Representative Lynch, seconded by Representative Smith, to adopt the amount of \$150,872.00 for this department. Voted unanimously.

**5194 - VOLUNTEER SERVICES:** Motion was made by Representative DePecol, seconded by Representative Smith, to accept the bottom line of \$31,514.00, for this cost center, so voted.

**5195 - SOCIAL SERVICES:** Representative Burnham moved that \$69,549.00, be adopted. Representative Smith seconded the motion, voted unanimously.

**5196 - OCCUPATIONAL THERAPY:** Representative Lynch explained that the occupational therapist salary, as listed in the Budget of \$28,096.00, is for a portion of the year only, as an Occupational Therapist in not in place at this time and it will probably be six months before an Occupational Therapist is on staff. Based on that, Representative Pratt made a motion to accept the bottom line of \$61,376.00 for this department. Representative Avery seconded the motion, voted unanimously.

**5197 - PHYSICAL THERAPY:** Representative Pratt made a motion, seconded by Representative Smith, to accept the bottom line of \$130,473.00, so voted.

**6100 - COUNTY JAIL/HOUSE OF CORRECTIONS:** Representative Riley made a motion to appropriate and authorize the withdrawal of \$6,000.00 from the Jail Capital Reserve Fund, for installation of three (3) air horns on the roof of the garage adjacent to the County Correctional Facility. Seconded by Representative Smith, voted unanimously. It was explained by Commissioner Thompson, that the purpose for the air horns was to alert neighbors in the vicinity of the Facility in the event of an incident. Representative Smith made a motion to increase **6100.89 - CAPITAL IMPROVEMENT LINE** from \$9,600.00 to \$15,600.00, voted unanimously. Motion was made by Representative DePecol, seconded by Representative Champagne, to accept the bottom line of \$1,136,009.00 for this cost center, voted unanimously.

**7100 - COUNTY FARM:** Upon a motion from Representative DePecol, seconded by Representative Avery, to adopt the bottom line of \$288,276.00 for farm operations; voted unanimously.

**8360 - EXTENSION SERVICE:** Upon a motion from Representative DePecol, seconded by Representative Avery, to appropriate \$159,554.00 to this cost center. Representative Cole asked the Commissioners what portion of the total County Extension Budget is paid for by the County. Commissioner said 45.8% of their total budget is County funded.

**9080 - SOUTHWEST NH FIRE MUTUAL AID:** Upon a motion by Representative Avery, seconded by Representative DePecol, the appropriated total of \$460,797.00, was adopted, voted unanimously. Representative Avery questioned the unexpected \$15,000.00 surplus that is shown in that budget. Commissioner Martin, who is on the Board of Directors for Fire Mutual Aid, explained it was a payment that was budgeted for in 1994 to pay for a piece of equipment. At the end of 1994, it was realized that equipment was paid for in 1993, therefore there was a \$15,000.00 surplus.

**DEBT SERVICE AND CAPITAL OUTLAY:** Representative Avery seconded by Representative DePecol, moved to adopt the grand total **DEBT SERVICE** of \$1,190,035.00, voted unanimously.

**CAPITAL RESERVE FUNDS:** Representative Lynch made a motion to accept the appropriated amount of \$52,000.00 for the **CAPITAL RESERVE FUND**. Representative Smith seconded the motion, voted unanimously.

**9384 - CHESHIRE COUNTY CONSERVATION DISTRICT:** Upon a motion by Representative Lynch, seconded by Representative Smith, \$20,000.00 was appropriated for this department, voted unanimously.

**TOTAL TO BE RAISED BY TAXATION** - Representative Smith then made a motion to accept the amount of \$7,566,243.00, the amount to be raised by taxes. Representative Champagne seconded the motion, voted unanimously.

**TOTAL BUDGET** - Upon a vote by Representative Avery, seconded by Representative Smith, the total budget amount for Cheshire County for 1994 of \$15,525,068.00. Motion passed unanimously on a roll call, twenty-three (23) of the Representatives present voted yes.

**ELECTED OFFICIALS SALARIES:** Representative Robertson made a motion to increase the salaries of the elected officials for the next biennium, 1995/96, as follows: County Attorney, Sheriff and Register of deeds, 8% increase in 1995 with an additional 2% increase in 1996; County

Commissioners \$8,000.00 and the County Treasurer \$3,600.00. Representative Lynch seconded the motion, voted unanimously.

**REGISTER OF DEEDS - HOUSE BILL 108:** Representative Avery made a motion to authorize the Register of Deeds to impose a surcharge, not to exceed \$2.00, the exact amount to be set by the Register, on all documents recorded in the office effective January 1, 1995. The money shall be used for the purchase, rental or repair of equipment in the Registry. Expenditure of these funds shall require approval by a majority vote of both the County Commissioners and the County Convention. Representative DePecol seconded the motion. Motion passed with twenty-one (21) for and two (2) against.

**TRANSPORTATION COMMITTEE:** Representative Smith gave a report on the Committee he chaired on Transportation needs in the Monadnock region.

**SHERIFF'S TRANSPORTATION STUDY COMMITTEE:** Representative Burnham said that he was chairman of a sub committee along with Representatives Robertson and Russell, to do an in depth study into the Sheriff's request to handle all transporting in the County. A meeting has been scheduled for Thursday, March 6th, at 10:00 a.m., in the Conference Room in the Administration Building. An invitation will be extended to Selectmen, and Police Departments in the towns and would be open for any interested individuals that would like to attend.

**COUNTY FARM STUDY COMMITTEE:** Commissioner Thompson gave a brief report on the plans of a study committee consisting of the Commissioners, as recommended by the Executive Committee, to take an in depth look at the County Farm and its future, and if the County should continue in the farming industry. Commissioner Thompson also noted that the County was having an appraisal analysis done on the Blood Farm property, with the possibility of selling the property in the future.

There being no further business, Representative Pearson adjourned the Meeting at 8:30 p.m.

Respectfully submitted,

Wanda McNamara, Clerk

ED:fcj

**MINUTES**  
Cheshire County Delegation Meeting  
Representatives Hall, Concord, NH  
April 19, 1994

**PRESENT:** Representatives Avery, Bonneau, Burnham, Champagne, Cole, DePecol, Delano, Foster, Hunt, Kingsbury, Lynch, Manning, McGuirk, McNamara, Metzger, Pearson, Perry, Pratt, Richardson, Riley, Robertson, Royce, Russell and Smith.

Chairperson Pearson called the meeting to request the convention to authorize the County Commissioners to accept \$563,210.00 Medicaid funds ("Michigan Plan") to reduce the 1994 tax rate.

Representative Avery moved that the Cheshire County Delegation amend their 1994 Budget by the addition of \$563,210.00 in revenue known as "Medicaid Enhancement Fund" to the Maplewood Nursing Home Budget with a resulting reduction of "Taxes to be raised" by a like amount. Rep. Champagne seconded the motion, voted unanimously.

No further business was brought before the convention at this time.

Respectfully submitted,

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Wanda McNamara, Clerk

EDY/fcp

**MINUTES**  
**Cheshire County Delegation Meeting**  
**Representatives Hall, Concord, NH**  
**April 19, 1994**

**PRESENT:** Representatives Avery, Bonneau, Burnham, Champagne, Cole, DePecol, Delano, Foster, Hunt, Kingsbury, Lynch, Manning, McGuirk, McNamara, Metzger, Pearson, Perry, Pratt, Richardson, Riley, Robertson, Royce, Russell and Smith.

Chairperson Pearson called the meeting to request the convention to authorize the County Commissioners to accept \$563,210.00 Medicaid funds ("Michigan Plan") to reduce the 1994 tax rate.

Representative Avery moved that the Cheshire County Delegation amend their 1994 Budget by the addition of \$563,210.00 in revenue known as "Medicaid Enhancement Fund" to the Maplewood Nursing Home Budget with a resulting reduction of "Taxes to be raised" by a like amount. Rep. Champagne seconded the motion, voted unanimously.

No further business was brought before the convention at this time.

Respectfully submitted,

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Wanda McNamara, Clerk

EDY/fcp

## **MINUTES**

Cheshire County Executive Committee Meeting  
Monday, May 23, 1994 - Administration Bldg.  
First Quarter Budget Review

**PRESENT:** Commissioners Adams, Martin and Thompson; Representatives Delano, Lynch, Pearson, Pratt, and Robertson; Controller Titus and assistant DeYoung.

Chairperson Lynch convened the meeting at 1:00 p.m.

### **TREASURER'S:**

Representative Smith questioned Legal Expense line. It was explained this is timing due to premium being paid at the beginning of the year for TANS borrowing.

### **ATTORNEY:**

Representative Pearson questioned deposition transcription expenditures to date. The Commissioners explained there is no control over this line.

### **OUTSIDE SERVICES:**

All departments appear to be over budget at this time on this line, the reason being most service and maintenance contracts are paid in the first quarter of the year.

### **COURTHOUSE FUEL:**

Commissioner Thompson explained this line will be over budget this year due to the fact that a delivery of oil delivered in 1993, was paid for in 1994 in the amount of \$4,900.00.

### **MAPLEWOOD ADMINISTRATION:**

The question why \$5,579.65 was spent on purchase when no money was budgeted in that line. This was for a van payment, which was missed when putting the budget together.

### **NURSING:**

Commissioners informed the Delegation that the nursing salary line will be in trouble due to the fact that during budget preparation time, shift differential was not appropriately budgeted for. Additional hours requiring extra staffing is also required at this time to maintain the appropriate level of care given to residents.

There being no further business, the meeting was adjourned at 2:10 p.m.

Respectfully submitted,

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Wanda McNamara, Clerk

Ellen DeYoung  
Clerk, Pro-tem

EDY/fcp

**MINUTES**  
Cheshire County Delegation  
Organizational Meeting  
Wednesday, December 14, 1994  
Administration Building, Keene, N.H.

**PRESENT:** Representatives- Avery, Burnham, Champagne, Delano, Doucette, Feuer, Hunt, Laurent, Lynch, Manning, McGuirk, McNamara, Metzger, Pratt, Richardson, Riley, Robertson, Royce, Russell, Smith, Steere, Wollner.

Representative Richard Champagne, Keene Vice Chairman for the 1993/1994 Committee acting as chairman called the meeting to order at 4:p.m. He then placed the name of Rep. Margaret Lynch as Cheshire County Delegation Chairperson for 1995/1996. No other nominations from the floor, Rep Champagne then placed one ballot for Rep. Lynch, voted unanimously. Rep Lynch took over the meeting as Chairperson.

Rep. Lynch then placed the name of Rep. Edwin Smith as Chairperson of the Executive Committee and asked for nominations from the floor. With no further nominations offered Rep. Lynch placed one ballot for Rep. Smith as Executive Committee Chairperson, voted unanimously.

The following slate of officers was offered by Chairperson Lynch; Delegation Vice Chairperson, Stephen Avery; Vice Chairperson of the Executive Committee, Daniel Burnham; Clerk of both Delegation and Executive Committee, Timothy Robertson. With no further nominations from the floor this slate of officers was nominated unanimously.

Rep.Lynch named the following Representatives to serve on the Executive Committee; Reps John Laurent, Paul McGuirk, Katherine Metzger, Irene Pratt, Charles Royce and Ronald Russell.

With no further business Chairperson Lynch adjourned this meeting.

Respectfully submitted,

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Timothy Robertson, Clerk  
Cheshire County Delegation

**MINUTES**  
**Cheshire County Executive Committee Meeting**  
**Thursday, December 15, 1994**  
**Jury Assembly Room - Courthouse, Keene, NH**

**PRESENT:** Representatives Avery, Burnham Laurent, Lynch, McGuirk, Metzger, Robertson, Royce, Russell, Smith and Treasurer Conway.

At 8:00 p.m., Chairperson of the Executive Committee, Edwin Smith of Hinsdale, convened the Executive Committee meeting.

Roger Conway, County Treasurer, personally appeared before the County Executive Committee and Representative Smith, Chairman of the Executive Committee, recognized a motion by Representative Robertson, seconded by Representative Avery.

That in order to provide funds which will be needed during the 1995, fiscal year to meet demands upon the County Treasury, the County Treasurer is authorized to borrow \$8,000,000.00, under RSA 29:8 in anticipation of revenues to be collected for the 1995 fiscal year.

The vote was unanimous.

Rep. Smith adjourned the meeting at 8:20 p.m.

Respectfully submitted,

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Timothy Robertson, Clerk

ED/fcp



